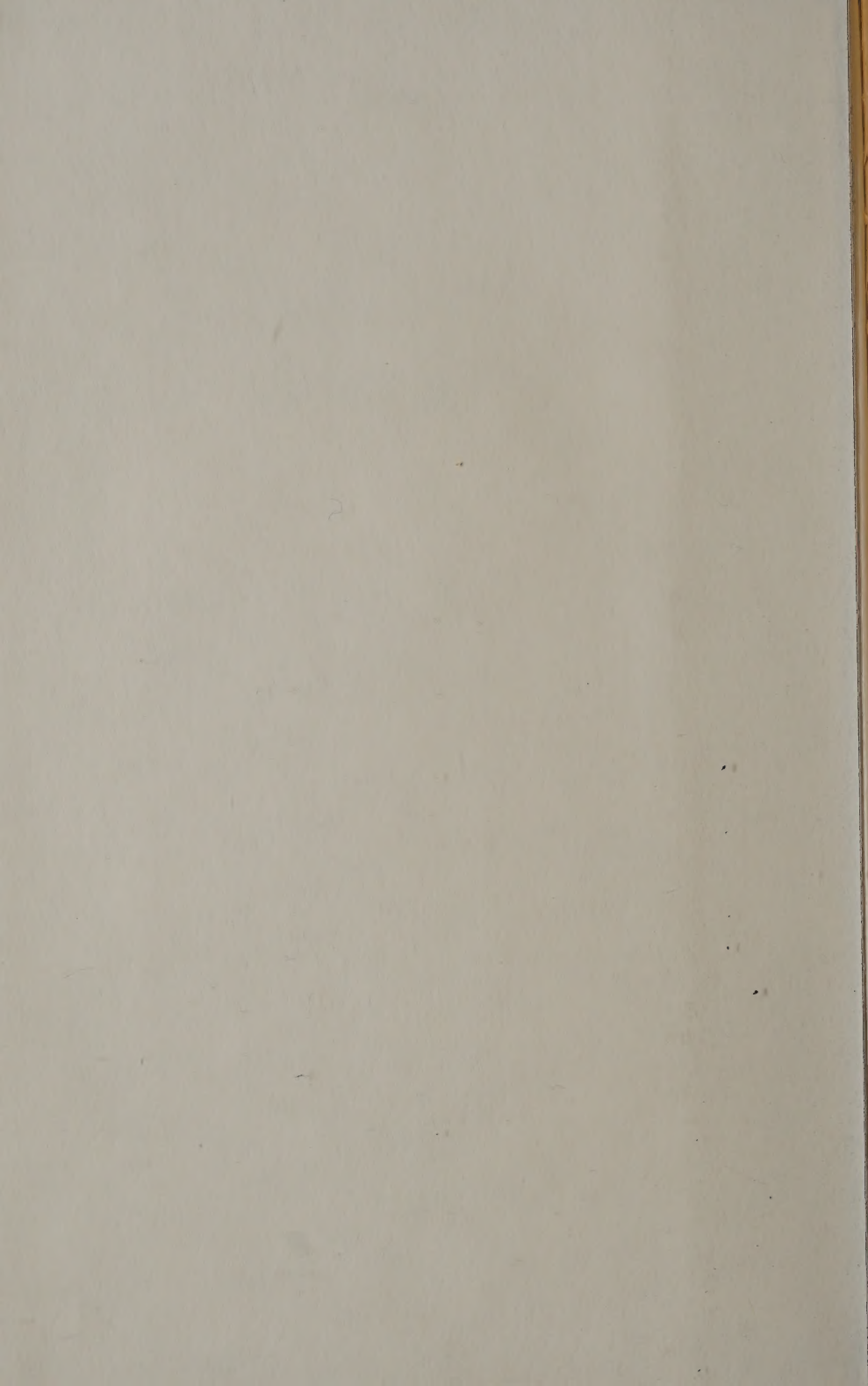


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ANNUAL
REPORT

Town of
PARIS

Year Ending
December 31

1947

Annual Report

of the

Selectmen, Treasurer, Collector,

Superintendent of Schools,

Public Health Nurse

and

State Department of Audit

for the

Town of Paris

Year Ending December 31, 1947

Ernest F. Shaw, Printer
South Paris, Maine
1948

Town Officers

Selectmen, Assessors and Overseers of the Poor

LEROY J. ABBOTT JOEL A. FOSTER
PERCY L. TURNER

Road Commissioners

LEROY J. ABBOTT JOEL A. FOSTER
KENNETH L. RUSSELL

Clerk

E. WALKER ABBOTT

Collector

ELMORE C. EDMUNDS

Treasurer

ROBERT T. SMITH

Superintendent of Schools

CHARLES PUFFER

Superintending School Committee

MARION H. MOTT HAROLD C. PERHAM
OAYMA J. COLBY

Sealer of Weights and Measures

MALCOLM G. CLARK

Plumbing Inspector

HIRAM R. GATCHELL

Health Officer

JOSEPH A. VILLA, M. D.

Vital Statistics

TOWN CLERK'S OFFICE

To the Selectmen and Citizens of the Town of Paris:

As I have previously explained in the annual report, the ninety-second Legislature passed certain laws prohibiting all Town Clerks from publishing the annual list of births and marriages.

The following returns of deaths for the year 1947 in the Town of Paris and from Clerks of other Towns, have been made to this office.

Respectfully submitted,

E. WALKER ABBOTT,

Clerk of Paris.

Deaths

Delayed 1945 Returns

September	Years	Mos.	Days
8 M. Evelyn Green	75	6	20
14 Ronello Edwards	85	0	23

Delayed 1946 Returns

November			
16 Minnie E. Stone	88	5	16

December			
2 Joseph E. Roy	83	11	5
5 Mary L. Martin	77	3	18
10 Sylvia Lessard	4	1	19
16 Glendine R. Heikkinen	27	6	25
26 Angie L. Flint	67	7	23
26 Florence E. Stimson	72	1	21
28 Edmund E. Cole	66	5	29
29 Charles S. Libby	80	1	26

1947 Returns

		Years	Mos.	Days
January				
2	Elsid Guy Mattar	44	9	2
16	Terry I. Emmons	0	0	1
17	Frank J. Stokes	58	5	23
20	Everett H. Farrar	88	8	4
20	Baby Komulainen	0	0	2
23	Nettie Morse	67	4	29
20	Sandra Jean Bonney	0	6	0
28	J. Henry Record	94	9	11
29	Thomas W. Clegg	65	5	4
February				
3	Dorothy J. Poindexter	49	11	26
9	Catherine E. Barker	65	8	19
10	Freeland F. Harlow	87	7	25
11	Arthur D. Cummings	70	11	19
12	Gertrude M. Kilgore	71	2	27
12	Lillian M. Smith	63	8	11
16	Elsie A. Favor	83	4	12
19	Guy L. Curtis	74	3	8
21	Shirley Elaine Billings	0	0	18
25	Georgia S. Harden	69	11	15
March				
8	Matti Matson	68	3	24
15	Alice R. Bryant	81	8	16
17	Arthur D. Bean	76	6	9
20	Ida L. Chapman	61	0	17
22	Steve H. Brown	0	1	25
27	Charles B. Walker	79	1	11
29	Lula Eleanor Thurlow	71	5	8
April				
11	Jack Sarajarvi	59	6	16
13	Wallace F. Holman	62	7	29
16	Ada Dunham Borden	78	9	9
18	Minnie F. Libby	83	8	19
22	Ellen A. Briggs	73	1	1
25	Lucia L. Jackman	84	4	18
29	Blanche E. Tubbs	66	10	13

TOWN REPORT

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		Years	Mos.	Days
May				
2	George E. Stetson	78	0	28
3	Ira Shaw	74	8	13
8	Seth M. Hanson	69	2	27
11	Aubrey W. Maxim	60	6	25
12	Beatrice Emma Clark	0	0	14 hs.
27	Arthur U. Tyler	79	2	8
28	Charles W. Verrill	79	8	14

June				
1	Gary W. Barker	8	8	15
2	Wayne Durgin	0 hr. 10 min.		
6	Georgia S. Andrews	95	7	5
10	Thomas L. Layton	1 hr. 30 min.		
12	Delia S. Cullinen	60	1	7
12	William O. Frothingham	83	6	29
16	Edwin N. Haskell	84	10	21
17	Fred Ferdinand Swan	54	4	27
19	Harry W. Kimball	73	9	15
21	Fred C. Holt	61	11	9
26	Henry Healy	58	3	11

July				
6	Helene B. Bubier	69	0	18
8	E. Spaulding Abbott	67	3	13
12	Charles H. Rogers	84	11	7
12	Bessie Wilson	63	1	3
16	Elizabeth F. Swett	87	5	3
16	Francis W. Whitney	not given		
18	Ezekial L. Porter	89	7	26
26	Emma F. Stearns	83	4	29
26	Luna B. Tyler	52	7	4
27	Albert Ames	84	6	5
30	Mrs. Myrtie Payne	75	10	5

August				
1	Arthur Greenleaf Dow	51	0	28
11	Ada F. Billings	85	11	6
13	Lizzie Merrill	80	9	4
16	Michael Bernhard Suomela	55	9	15
27	Charlotte Malinda Abbott	75	0	10
31	Oliva J. LaFrance	22	2	28

	Years	Mos.	Days
September			
1 Olli Pike	72	4	16
6 Edna L. Allen	77	2	11
6 Esko Kahkonen	54	9	0
11 Madge W. Gray	75	1	26
22 Elizabeth Gammon	52	3	10
23 Frank Chenery Dow	43	9	5
23 Edward H. Brown	51	10	6
25 Flemming Tamm	75	11	13
30 George H. Merrill	49	0	5
October			
8 Ethel K. Varney	54	10	22
11 Howard B. Allen	75	8	3
12 Lillian L. Smith	45	0	10
20 Alice Frances Guyer	57	11	18
24 Edith Wilson	82	7	18
29 Sarah Ellen Strout	63	4	16
November			
1 Donna Lee Eaton	2	7	26
2 Infant Perry	5 hr. 10 min.		
9 Annie L. Carroll	74	5	12
9 Philip Joseph Jones	51	11	7
10 Ernest M. Crocker	69	7	17
12 Samuel Labozzo	10	6	13
17 Fannie F. Packard	52	11	14
24 Alice B. Knight	95	10	0
25 Annie Maria Schroderus	56	6	12
28 Barbara A. Card	3	8	21
28 Baby Girl Labrecque	0	0	1
28 Alice M. Peabody	78	11	6.
December			
8 Lillian D. Doughty	48	6	26
8 Sharlene Howe	0	4	14
9 Ella Young	80	4	26
16 Emily Fowler	79	8	28
19 Margaret A. E. Holt	76	4	13
24 Wilbur R. Salisbury	92	5	14
25 Lt. Esther Klain	57	11	14

Assessors' Report

Amount of resident real estate	\$1,885,775.00	
Amount of non-resident real estate	307,260.00	
Total real estate		\$2,193,035.00
Amount of resident personal estate	\$510,280.00	
Amount of non-resident personal estate	90,655.00	
Total personal estate		600,935.00
Total valuation		\$2,793,970.00
Total value of land		\$ 657,385.00
Total value of buildings		\$1,535,650.00
Gain in valuation over last year		\$ 151,750.00

Appropriated and Assessed

State tax	\$19,186.57
County tax	8,199.50
Common Schools	41,909.49
High schools	22,606.04
Textbooks	1,400.00
Supplies	1,434.14
Insurance	861.33
Lights, water and telephone	1,200.00
Repairs	2,500.00
Permanent school equipment	2,000.00
Medical inspection	300.00
Vocational education	1,233.86
Dental hygiene	144.00
Automobile driver education	200.00
Highways and bridges	12,000.00
Snow removal	11,000.00
State Aid road	1,791.00
Patrol maintenance	1,650.00
Special resolve road maintenance	700.00

Cutting bushes	600.00
Tarring roads	5,000.00
Support of poor	7,000.00
Town officers	7,000.00
Interest on temporary loans	200.00
Miscellaneous account	2,000.00
Abatements	300.00
Memorial Day	100.00
Public health nurse	175.00
State of Maine publicity	100.00
War memorial	1,000.00
Garage at West Paris	1,400.00
Improvement on Wheeler Street	500.00
Overlay in assessing	4,098.39
Supplemental taxes	328.20

Total committed to collector	\$160,117.52
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Rate of taxation, .56 on a dollar; \$56.00 on a thousand dollars.

Number of polls taxed, 1107.

Number of polls not taxed, 186.

Amount assessed on each poll, \$3.00.

Number of male dogs, 205.

Number of female dogs, 25.

Number of spayed dogs, 150.

Number of kennels, 2.

Abstract from Assessors' Report to the State Assessors for the Year 1947

Livestock	No.	Av. Val.	Total Val.
Horses and mules	170	\$84.11	\$14,300.00
Steers, oxen, bulls and beef cattle	48	57.71	2,770.00
Cows	874	60.01	52,510.00
Heifers over two years old, not yet freshened	155	41.22	6,390.00
Heifers 18 months to two years old	102	36.32	3,705.00
Goats	17	14.41	245.00
Swine (over 10 in number)	26	3.84	100.00
Poultry (over 50 in number)	6655	.88	5,900.00

Total amount	\$85,920.00
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TOWN REPORT

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All Other Personal Property

Stock in trade	\$200,100.00
Unmanufactured materials in mills	13,000.00
Portable mill (1)	800.00
Lumber	22,755.00
Wood and bark	5,800.00
Logs	410.00
Boats (12)	720.00
Gasoline pumps and attachments (30)	2,750.00
Musical instruments (189)	11,050.00
Radios (949)	15,920.00
Furniture	6,600.00
Finished products in mills	17,500.00
Tractors (12)	1,570.00
Machinery and equipment	183,450.00
Other property	32,590.00

Total amount	\$515,015.00
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Amount livestock brought forward	85,920.00
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Total amount of personal property	\$600,935.00
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Railroad property (1)	\$ 9,100.00
Water Company property (3)	2,850.00
Light & Power Co. property (1)	38,500.00
Saw Mills (5)	15,100.00
Wood working mills (6)	237,000.00
Tannery	85,000.00
Feidspar mill	35,000.00
Cannery	63,000.00
Pickle factory	13,200.00

Appropriation Accounts

A. General Government

1. Town Officers' Account

RECEIPTS

Appropriation	\$7,000.60
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EXPENDITURES

Selectmen's warrants	7,984.88
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Overdraft transferred to Summary	\$984.88
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Selectmen's warrants itemized

Percy L. Turner, selectman	\$1,751.00
Leroy J. Abbott, selectman	896.00
Joel A. Foster, selectman	515.50
Helen L. Briggs, bookkeeping	408.00
Robert T. Smith, treasurer	500.00
E. Walker Abbott, clerk	250.00
Elmore C. Edmunds, collector	1,517.08
Charles Puffer, superintendent of schools	2,072.30
Marion Mott, member of school board	25.00
Harold Perham, member of school board	25.00
Oayma J. Colby, member of school board	25.00
Total	\$7,984.88

2. Miscellaneous Account**RECEIPTS**

Appropriation	\$2,000.00
Overlay in assessing	4,098.89
Treasurer of State:	
Bank stock tax	848.12
Railroad and telegraph tax	121.62
Aid in fighting forest fires	236.76
South Paris Village Corporation:	
Rent of hall and office	50.00
Office supplies	1.20
One-half expense of watchman on Alpine St.	20.00
Joel Foster, rent of Jack Lehto fields, two years	30.00
Edna B. Twitchell, rent of Town Farm	100.00
Annie Lehto, rent	72.00
Costs collected on tax deeds and liens	9.50
Herman Barnett, amount paid for 1946 taxes, Anna Barnett place	81.00
Willard J. Farr, amount paid in lieu of 1941-1946 taxes	217.43
Paris Farmers' Union, interest on stock and trade dividend	1.40
Fees for licenses and permits	64.00
W. J. Wheeler & Co., Inc., refund on insurance	16.39
Harold E. Young, cancelled check	.25
Total receipts	<u>\$7,968.06</u>

EXPENDITURES

Selectmen's warrants	<u>\$9,503.09</u>
Overdraft transferred to Summary	<u>\$1,535.03</u>

Selectmen's Warrants Itemized

Ernest F. Shaw, town reports	\$ 598.40
Lee S. Abbott, postage on town reports	1.52
Percy L. Turner, postage on town reports	1.95
Leroy J. Abbott, delivering town reports	8.00
Percy L. Turner, postage and telephone	11.16
Leroy J. Abbott, postage and telephone	8.60
Percy L. Turner, cash paid for box rent	2.40
Robert T. Smith, stamped envelopes	36.99
Elmore C. Edmunds, stamped envelopes	43.41

N. E. Tel. & Tel. Co., telephone charges	93.46
Percy L. Turner, use of car	240.00
Leroy J. Abbott, use of car	116.00
Joel A. Foster, use of car	100.00
Ernest F. Shaw, printing tax bills, voucher jackets and cards	44.50
Casco Bank & Trust Co., printing check books	19.25
Casco Bank & Trust Co., checking account	43.45
Casco Bank & Trust Co., rent of deposit box	3.60
Marks Printing House, office supplies and tax receipts	70.40
Loring, Short & Harmon, record books and supplies	17.75
U. S. Auto and Truck Guide, book for collector	4.50
Howard's Rexall Stores, valuation books, office supplies and supplies for nurse	50.12
Remington-Rand, Inc., maintenance service	12.65
Fred. L. Tower Companies, Maine Register	10.00
W. J. Wheeler & Co., Inc.:	
Collector's and Treasurer's bonds	160.00
Employers' Liability insurance	505.00
Insurance on West Paris garage	3.67
Casco Bank & Trust Co., rent of hall and office	500.00
Eimore C. Edmunds, tax on Association Block as part of rent	560.00
West Paris Village Corporation, water contract, W. P. H. S.	48.00
W. H. Hinman, Inc., installing roadside curb	180.00
Canadian National Railway, road and drain pipe rental	2.25
Bancroft & Martin Rolling Mills Co., drain pipe	30.38
Sanborn's Motor Express, express on drain pipe	2.52
Percy L. Turner, cash paid for express and freight	3.73
South Paris Village Corporation, fires outside Corporation	649.25
West Paris Fire Department, fires outside Corporation	252.50
West Paris Village Corporation, use of fire truck	45.00
Norway Village Corporation, Fire Department, aid in fighting fire	45.00
Wilfred Heath, Jr., fire patrol	10.00
Edwin Buck, fire patrol	10.00
Archie McAllister, fire patrol	10.00
Dean Martin, fire patrol	10.00
August Niskanen, labor at fire	1.50
Solomon Gay, Fire Chief, fire patrol	70.00

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Chase Brothers, supplies for fire fighters	4.82
West Paris Pharmacy, supplies for fire fighters	6.96
Howard's Rexall Stores, supplies for fire fighters	6.50
Andrew J. Eastman, supplies for fire fighters	10.00
John Currier, care of dump	208.00
Arthur Thurlow, labor at dump	20.25
Jason Smith, labor at dump	5.25
George Tuell, labor at dump, West Paris	20.25
L. J. Abbott, 1 day perambulating Woodstock line	8.00
Joel A. Foster, 2 days perambulating Woodstock line	16.00
Percy L. Turner, 2 days perambulating Woodstock line and use of car on same	19.00
Russell payroll, cleaning Square	9.25
Russell payroll, painting tool shed	12.00
Keith Emery, repairs on Robert Benson house	303.43
Ivan Coumont, sidewalk repairs	14.50
Russell payroll, sidewalk repairs	47.98
Elmer Cummings, estimate on War memorial	50.00
Elmore C. Edmunds, posting town meeting warrants	10.63
Robert T. Smith, services as moderator	10.00
Robert T. Smith, legal services	20.00
Gray & Stewart, legal services	5.00
Walter E. Bartlett, refund of tax	3.00
Leroy J. Abbott, expense to Farmington	5.95
Percy L. Turner, 1 day and expenses at Assessors' meeting	10.55
Joel A. Foster, 1 day at Assessors' meeting	8.00
Dr. Joseph A. Villa, services as health officer	200.00
Dr. Joseph A. Villa, immunizations and vaccinations	193.50
May's Drug Store, supplies for board of health and nurse	110.08
Harry Packard, services as truant officer	33.70
Harry Packard, services as dog constable	6.10
Merrill's Veterinary Hospital, disposal of two dogs	6.50
Elmore C. Edmunds, tax on Anna Barnett place, included in settlement	81.00
Vital statistics payroll	33.00
Harvey E. Powers, real estate transfers and record- ing deeds	60.50
Treasurer of State, Audit Department, 1946 audit	221.59
Maine Municipal Association, annual dues	65.00
Hiram R. Gatchell, plumbing inspections	90.00
Roland LaBay, plumbing inspections	54.00
State of Maine, Bureau of Social Welfare, aid to dependent children	2,203.50

Expense of children of Sanatorium patients:	
Mrs. James Record, board	216.00
Rose Robinson, board	90.00
Eaino Heikkinen, board	230.00
George F. Eastman Estate, clothing	49.97
L. F. Pike & Son, clothing	7.67
The Block Company, clothing	5.00
E. N. Swett Shoe Co., clothing	2.25
Dr. Joseph A. Villa, medical services	4.00
R. G. Pike, wood for Sanatorium case	9.50
Wheeler's Wood Yard, wood for Sanatorium case	58.00
Total	\$9,503.09

C. Health and Sanitation

1. Public Health Nurse

RECEIPTS

Appropriation	\$175.00
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EXPENDITURES

Selectmen's warrant, State of Maine, Bureau of Social Welfare	\$175.00
Account balanced.	

D. Highways and Bridges

1. Highway Account

RECEIPTS

Balance January 1, 1947	\$ 1,523.97
Appropriation	12,000.00
Helen Allen, balance due on repairing bridge	277.08
Hector J. Cyr Co., labor on Gary Street	411.75
Town of Hebron, labor with truck	285.60
Town of Woodstock, labor with truck and gravel	76.42
L. J. Abbott, labor with truck and gravel	36.40
Oxford Paper Co., gravel and loading	5.44
Clayton Gay, culvert	25.20
Edgar Colby, culvert	12.32
Wilfred Corbett, refund	20.00
Herman Fuller, gravel and labor	12.00
Lee Abbott, refund	18.00

TOWN REPORT

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Peter Rosenberg, refund	5.56
Kenneth L. Russell, refund	13.13

Total receipts	\$14,722.87
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EXPENDITURES

Selectmen's warrants	15,017.82
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Overdraft transferred to Summary	\$294.95
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Summary of Highway Expenditures

South Paris Section:

Payrolls	\$5,815.73
Materials	671.52
	<hr/> \$ 6,487.25

West Paris Section:

Payrolls	3,509.09
Materials	879.57
	<hr/> 4,388.66

Paris Hill Section:

Payrolls	2,895.34
Materials	876.70
	<hr/> 3,772.04

Undivided:

Bridge plank and culverts	369.87
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Total	\$15,017.82
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2. Snow Removal

RECEIPTS

Appropriation	\$11,000.00
Treasurer of State	2,170.00
Oiva and Olavi Nurmi, on tractor repairs	100.00
W. J. Wheeler & Co., Inc., rebate on insurance	44.07
Commercial Casualty Insurance Co., damage to sander	28.00
Ellingwood Brothers, old material sold	20.00
Town of Woodstock, material sold	11.75
United Feldspar and Minerals Corporation, refund	35.20
Elmer Thurlow, refund	1.00
Kalle Liimatti, plowing	15.00
Harold G. Bennett, payment for trip to Bethel on shovel	5.00
Austin Stearns, snow fence	6.75

Total receipts	\$13,436.77
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EXPENDITURES

Selectmen's warrants	\$20,236.49
Overdraft transferred to Summary	\$6,799.72

Summary of Expenditures

Payrolls	\$13,381.97
Repairs and equipment	3,390.45
Gas and oil	418.75
Lights and rent for equipment	147.77
Supplies	639.55
Insurance	293.00
Use of field for winter road	25.00
Snow fence	80.00
Rental of tractor shovel	1,860.00
Total	\$20,236.49

3. State Aid Road**RECEIPTS**

Appropriation	\$1,791.00
Treasurer of State, for 1946	3,245.40
Treasurer of State, for 1947	1,820.60
Total receipts	\$6,857.00

EXPENDITURES

Selectmen's warrants	\$3,467.44
Overdraft, 1946	3,254.28
	6,721.72
Balance transferred to Summary	\$135.28

4. State Aid Road Reconstruction**RECEIPTS**

Treasurer of State	\$4,627.79
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EXPENDITURES

Selectmen's warrants	4,681.56
Overdraft transferred to Summary	\$53.77

5. Special Resolve Road**RECEIPTS**

Treasurer of State	\$1,412.04
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EXPENDITURES

Selectmen's warrants	1,386.44
Balance transferred to Summary	\$25.60

6. Patrol Maintenance**RECEIPTS**

Appropriation	\$1,650.00
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EXPENDITURES

Selectmen's warrant, Treasurer of State	1,643.90
Balance transferred to Summary	\$6.10

7. Special Resolve Road Maintenance**RECEIPTS**

Appropriation	\$700.00
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EXPENDITURES

Transferred to Tarring Roads account	\$700.00
Account balanced.	

8. Maintenance of Unimproved Roads**RECEIPTS**

Treasurer of State	\$2,497.95
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EXPENDITURES

Selectmen's warrants	2,497.75
Balance transferred to Summary	\$.20

9. Cutting Bushes**RECEIPTS**

Appropriation	\$600.00
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EXPENDITURES

Selectmen's warrants, labor payrolls	664.39
Overdraft transferred to Summary	\$64.39

10. Tarring Roads**RECEIPTS**

Balance January 1, 1947	\$ 3,793.04
Appropriation	5,000.00
Transferred from Special Resolve Maintenance account	700.00
Receipts from individuals for tar and applying same	813.63
Total receipts	<u>\$10,306.67</u>

EXPENDITURES

Selectmen's warrants	<u>10,384.17</u>
Overdraft transferred to Summary	\$77.50

Summary of Expenditures

Payrolls	\$3,905.71
Tar	6,348.70
Sand	60.00
Equipment, repairs and supplies	69.76
	<u>\$10,384.17</u>

11. Improvement of Wheeler Street**RECEIPTS**

Appropriation	\$500.00
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EXPENDITURES

Selectmen's warrants	\$500.00
Account balanced.	

12. Garage at West Paris**RECEIPTS**

Appropriation	\$1,400.00
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EXPENDITURES

Selectmen's warrant, Maurice G. Benson	1,400.00
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13. Town of Paris Gas Tank**RECEIPTS**

Town of Paris, Snow account	\$ 127.50
Truck No. 1	265.14
Truck No. 2	62.28
Truck No. 4	623.03
School conveyance	169.02
Tractor shovel	40.53
Total receipts	<u>\$1,287.50</u>

EXPENDITURES

Selectmen's warrants, Ripley & Fletcher Co., gas and oil	<u>1,553.61</u>
Overdraft December 31, 1947	\$266.11

14. Town Truck Account**a. Truck No. 1****RECEIPTS**

Earnings of truck	\$1,406.00
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EXPENDITURES

Selectmen's warrants:	
Gas and oil	\$265.14
Repairs	832.24
Insurance	80.20
	<u>1,177.58</u>
Balance transferred to Summary	\$228.42

b. Truck No. 2**RECEIPTS**

Earnings of truck	\$1,437.21
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EXPENDITURES

Selectmen's warrants:	
Gas and oil	\$369.34
Repairs	537.23
Insurance	81.95
	<u>988.52</u>
Balance transferred to Summary	\$448.69

TOWN REPORT

c. Truck No. 3

RECEIPTS

Earnings of truck	\$1,261.32
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EXPENDITURES

Selectmen's warrants:

Gas, oil and repairs	\$1,062.48
Insurance	81.65
	<u>1,144.13</u>

Balance transferred to Summary	\$117.19
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d. Truck No. 4

RECEIPTS

Earnings of truck	\$2,403.50
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EXPENDITURES

Selectmen's warrants:

Gas and oil	\$ 642.72
Repairs	1,399.88
Insurance	314.50
	<u>2,357.10</u>

Balance transferred to Summary	\$46.40
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e. Truck No. 5

Purchase of truck

RECEIPTS

Transferred from Net Surplus	\$14,902.11
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EXPENDITURES

Selectmen's warrant, Murray Machinery Co.	14,902.11
	<u>14,902.11</u>

Account balanced.

Operation of Truck

RECEIPTS

Earnings of truck	\$ 900.30
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EXPENDITURES

Selectmen's warrants:

Gas, oil and repairs	\$771.30
Insurance	320.12
	<u>1,091.42</u>

Overdraft transferred to Summary	\$191.12
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**f. Tractor Shovel
RECEIPTS**

Earnings of shovel	\$53.50
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EXPENDITURES

Selectmen's warrant, gas and oil	40.53
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Balance transferred to Summary	\$12.97
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E. Charities and Corrections

1. Poor Relief Account

a. Poor of the Town of Paris

Appropriation	\$7,000.00
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E. Walker Abbott, Guardian, one-half amount paid for Margaret Peabody in 1946	49.90
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Refunded on amounts paid for poor of Paris in 1947	57.28
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Total receipts	\$7,107.18
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EXPENDITURES

Selectmen's warrants	7,169.69
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Overdraft transferred to Summary	\$62.51
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Paid for the Poor of Paris

Lawrence Abbott:

Groceries	\$242.92
Hospital treatment	153.75
Medical services	8.50
Glasses	30.00
	\$435.17

Maud Ames:

Groceries	\$22.13
Fuel	20.50
	42.63

Donald Billings:

Groceries	\$137.62
Clothing	84.68
	222.30

Merton W. Bonney:

Town of Oxford, burial expense	178.00
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Nelson Cole:		
Groceries	\$16.86	
Clothing	65.90	
	<hr/>	82.76
Alice Cummings:		
Board		30.00
Mrs. Chester Cummings:		
Support furnished by Town of Farmington		475.08
Mary Davis:		
Fuel		19.00
Horace I. Davis		
Board		41.00
Kenneth Durgin:		
Groceries	\$157.34	
Clothing	21.25	
Fuel	19.00	
Medical services	73.00	
	<hr/>	270.59
Calvert Eastman:		
Board	\$48.00	
Transportation	17.00	
	<hr/>	65.00
Uno Kahkonen:		
Board		167.25
Philip Melanson		
Milk	\$27.30	
Medical services	2.00	
	<hr/>	29.30
Ellsworth Murch, Jr.:		
Rent	\$172.00	
Medical services	37.50	
Care and nursing	36.00	
	<hr/>	245.50
Lucie Parlin:		
Supplies furnished by Town of Norway		47.85
Toivo Piirainen:		
Groceries	\$442.13	
Clothing	15.70	
	<hr/>	457.83
Thomas A. Radcliffe:		
Supplies furnished by Town of Poland		176.68

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Alice Ring:

Groceries and milk	\$252.90	
Clothing	37.74	
Fuel	18.50	
Stove funnel	6.56	
Medical services and medicine	20.30	
		<hr/> 336.00

Clifford Ring:

Groceries	\$14.22	
Clothing	97.73	
Medicine	2.10	
Board of child	75.00	
		<hr/> 189.05

Albert Ryerson:

Board	\$425.50	
Clothing	13.35	
Medical services and medicine	12.30	
Miscellaneous expense	7.55	
		<hr/> 458.70

Gerald Walker:

Supplies furnished by Town of Bethel	26.99	
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James F. C. Walker:

Board	\$240.00	
Clothing	37.47	
Medical services	4.00	
		<hr/> 281.47

Minnie Whitman:

Board	225.00	
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Roland Young:

Support	242.00	
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Tramps:

Meal and transportation	1.91	
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Aid to World War Veterans and Families:

Case No. 1	889.83	
Case No. 2	32.75	
Case No. 3	161.52	
Case No. 4	10.02	

Aid to Old Age Assistance cases:

Case No. 1	157.00
Case No. 2	144.00
Case No. 3	60.00
Case No. 4	180.00
Case No. 5	1.58

Aid to A. D. C. case	72.12
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Care of children in custody of State:

Leander Dudley children (2)	272.10
Eugene Estes child	1.37
Ellsworth Murch children (2)	383.06

Paid for poor of Paris, afterwards repaid	57.28
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Total paid for poor of Paris	\$7,169.69
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b. Poor of the State of Maine

RECEIPTS

Treasurer of State	\$2,639.10
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EXPENDITURES

Overdraft January 1, 1947	\$ 507.74
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Selectmen's warrants	2,652.50
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Total expenditures	3,160.24
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Overdraft December 31, 1947, due from State	\$521.14
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Gladys Bailey	\$ 5.00
Leslie Bates	638.48
Leon Doughty	557.91
Parker Gowell	17.55
Francis Healy	30.00
Henry Kilponen	421.35
Ralph Mosher	251.63
Annie Pulkkinen	180.00
Wallace Russell	18.53
Cora Sanborn	143.45
Daniel Ulback	230.08
Aid to Old Age Assistance case	158.52

Total paid for State of Maine	\$2,652.50
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TOWN REPORT

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c. Poor of Other Towns

RECEIPTS

Town of Buckfield:	
Annie Lehto	\$ 415.39
Ruth Buswell	94.28
Harry Dudley	22.40
Town of Farmington, Ernest Crocker	96.64
Town of Parsonfield, Aid to Veteran	118.24
Town of Bethel, Herbert Hatfield	87.08
Town of Norway, Richmond Frost	81.12
Town of Wade, Aid to Veteran, 1946	21.15
Daniel Ulback board, paid by State and credited to Annie Lehto account	209.50
Total receipts	<u>\$1,145.80</u>

EXPENDITURES

Overdraft January 1, 1947	\$ 377.62
Selectmen's warrants	1,039.59
Total	<u>\$1,417.21</u>
Overdraft, amount due from other towns	<u>\$271.41</u>

Paid for Poor of Other Towns

Ernest Crocker, Farmington	\$ 218.74
Herbert Hatfield, Bethel	12.14
Harry Dudley, Buckfield	22.40
Annie Lehto, Buckfield	352.45
Ruth Buswell, Buckfield	94.28
Richmond Frost, Norway	81.12
Alvin Goddard, Rumford	15.08
Aid to Veteran, Parsonsfield	206.24
Old Age Assistance case No. 1, Oxford	32.14
Old Age Assistance case No. 2, Buckfield	5.00
Total paid for other towns	<u>\$1,039.59</u>

2. Effie Swan Special Account

RECEIPTS

Balance January 1, 1947	\$ 178.88
Additional note and mortgage	1,000.00
Total receipts	<u>\$1,178.88</u>

EXPENDITURES

Selectmen's warrants	413.18
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Balance December 31, 1947	\$765.70
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Selectmen's Warrants Itemized

Nellie Cobb, labor	\$237.00
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South Paris Village Corporation Water Works, water rent	20.00
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Thomas E. R. Barnes, plumbing repairs	19.55
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W. J. Wheeler & Co., Inc., insurance	17.03
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Elmore C. Edmunds, taxes	63.60
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Keith Emery, double windows	12.50
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Cullinan's, wood	17.25
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Gray & Stewart, making and recording mortgage	3.75
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Effie Swan, cash	22.50
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Total	\$413.18
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G. Education**1. Common Schools****RECEIPTS**

Balance January 1, 1947	\$ 9,547.83
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Appropriation	41,909.49
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Other receipts	16,117.38
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Total receipts	\$67,574.70
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EXPENDITURES

Selectmen's warrants	51,764.75
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Balance December 31, 1947	\$15,809.95
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2. High Schools**RECEIPTS**

Balance January 1, 1947	\$ 5,605.87
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Appropriation	22,606.04
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Other receipts	11,239.11
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Total receipts	\$39,451.02
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EXPENDITURES

Selectmen's warrants	30,884.35
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Balance December 31, 1947	\$8,566.67
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3. Textbooks**RECEIPTS**

Balance January 1, 1947	\$1,113.67
Appropriation	1,400.00
Other receipts	406.86
Total receipts	\$2,920.53

EXPENDITURES

Selectmen's warrants	2,664.64
Balance December 31, 1947	\$255.09

4. Supplies

Balance January 1, 1947	\$ 815.14
Appropriation	1,434.14
Other receipts	175.83
Total receipts	\$2,425.11

EXPENDITURES

Selectmen's warrants	2,188.45
Balance December 31, 1947	\$236.66

5. Insurance**RECEIPTS**

Appropriation	\$861.33
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EXPENDITURES

Selectmen's warrants	844.86
Balance December 31, 1947	\$16.47

6. Repairs**RECEIPTS**

Balance January 1, 1947	\$ 344.45
Appropriation	2,500.00
Other receipts	44.75
Total receipts	\$2,889.20

EXPENDITURES

Selectmen's warrants	2,121.04
Balance December 31, 1947	\$768.16

7. Permanent School Equipment**RECEIPTS**

Balance January 1, 1947	\$ 82.16
Appropriation	2,000.00
Other receipts	10.20
Total receipts	\$2,092.36

EXPENDITURES

Selectmen's warrants	1,918.70
Balance December 31, 1947	\$173.66

8. Water, Lights and Telephone**RECEIPTS**

Balance January 1, 1947	\$ 355.55
Appropriation	1,200.00
Other receipts	146.33
Total receipts	\$1,701.88

EXPENDITURES

Selectmen's warrants	1,627.62
Balance December 31, 1947	\$74.26

9. Vocational Education**RECEIPTS**

Balance January 1, 1947	\$ 512.50
Appropriation	1,233.86
Other receipts	681.77
Total receipts	\$2,428.13

EXPENDITURES

Selectmen's warrants	1,948.54
Balance January 1, 1947	\$479.59

10. Medical Inspection**RECEIPTS**

Appropriation	\$300.00
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EXPENDITURES

Selectmen's warrants	\$300.00
Account balanced.	

11. Dental Hygiene**RECEIPTS**

Balance January 1, 1947	\$144.00
Appropriation	144.00
Total receipts	\$288.00

EXPENDITURES

Selectmen's warrants	144.00
Balance December 31, 1947	\$144.00

12. Repairs at West Paris High School**RECEIPTS**

Balance January 1, 1947	\$1,144.21
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EXPENDITURES

Selectmen's warrants	\$1,144.21
Account balanced.	

13. Automobile Driver Education**RECEIPTS**

Appropriation	\$200.00
No expenditures.	

14. Teachers' Retirement Fund and Pension Account**RECEIPTS**

Balance January 1, 1947	\$1,076.97
Deductions from payrolls in 1947	2,985.44
Total receipts	\$4,062.41

EXPENDITURES

Selectmen's warrants, Treasurer of State	\$3,982.34
Refunds	80.07
Account balanced.	\$4,062.41

A fully itemized report of school receipts and expenditures will be included in the Superintendent's report.

I. Unclassified**1. Memorial Day****RECEIPTS**

Appropriation	\$100.00
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EXPENDITURES

Selectmen's warrants:		
Music	\$75.00	
Speakers	15.00	
Flags and other supplies	47.50	
Ice cream cones	8.00	
	<hr/>	145.50
Overdraft transferred to Summary		<hr/> \$45.50

2. Cemetery Special Account**RECEIPTS**

Balance January 1, 1947	\$113.39
No expenditures.	

3. Maine Publicity**RECEIPTS**

Appropriation	\$100.00
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EXPENDITURES

Selectmen's warrant, State of Maine Publicity	
Bureau	\$100.00
Account balanced.	

4. War Memorial**RECEIPTS**

Appropriation	\$1,000.00
No expenditures.	

5. Pine Blister Rust**RECEIPTS**

Balance January 1, 1947	\$200.00
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EXPENDITURES

Selectmen's warrants, labor payrolls	195.20
Balance transferred to Summary	<hr/> \$4.80

L. Interest**RECEIPTS**

Appropriation	\$200.00
Elmore C. Edmunds, interest on taxes	15.44
Raymond Cummings, interest on mortgage	24.00
Interest collected on tax deeds and liens	154.36
Interest included in 1946 liens	17.26

Total receipts	\$411.06
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EXPENDITURES

Selectmen's warrants, interest on temporary loans	327.81
Balance transferred to Summary	\$83.25

M. Reduction of Town Debt**1. Temporary Loans****RECEIPTS**

South Paris Savings Bank, loans,	\$50,000.00
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EXPENDITURES

Selectmen's warrant, payment of loans	\$50,000.00
Account balanced.	

N. Taxes**1. State Tax****RECEIPTS**

Appropriation	\$19,186.57
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EXPENDITURES

Selectmen's warrant, Treasurer of State	\$19,186.57
Account balanced.	

2. County Tax**RECEIPTS**

Appropriation	\$8,199.50
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EXPENDITURES

Selectmen's warrant, County Treasurer	\$8,199.50
Account balanced.	

3. 1947 Excise Tax**RECEIPTS**

Balance January 1, 1947	\$ 930.15
Elmore C. Edmunds, Collector	6,176.00
Total receipts	\$7,106.15

EXPENDITURES

Selectmen's warrants:

E. C. Edmunds, Collector, compensation	\$200.00
S. Paris Village Corporation	507.27
W. Paris Village Corporation	134.99
Paris Village Corporation	42.63
Verna G. Thayer, refund	8.87
	893.76

Balance transferred to Summary	\$6,212.39
--------------------------------	------------

4. 1948 Excise Tax**RECEIPTS**

Elmore C. Edmunds, Collector	\$2,142.41
No expenditures.	

5. Overlay**RECEIPTS**

Appropriation, overlay in assessing	\$4,098.39
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EXPENDITURES

Transferred to Miscellaneous account	\$4,098.39
Account balanced.	

6. Supplemental Taxes**RECEIPTS**

Elmore C. Edmunds, Collector:	
1947 taxes	\$328.20
1946 taxes	138.00
Total receipts	\$466.20

EXPENDITURES

Transferred to Summary	\$466.20
Account balanced.	

7. Abatements**RECEIPTS**

Appropriation	\$300.00
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EXPENDITURES

Elmore C. Edmunds, abatements allowed:

1946 taxes	\$ 59.43
1947 taxes	394.84
	<hr/> 454.27

Overdraft transferred to Summary	\$154.27
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8. Withholding Tax**RECEIPTS**

Robert T. Smith, tax deductions from payrolls	\$881.16
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EXPENDITURES

Casco Bank & Trust Co., tax payments	\$881.16
Account balanced.	

After February these payments were handled by the Treasurer, without coming through the Selectmen's office.

9. 1947 Taxes**DEBITS**

Commitment	\$159,789.32
Supplemental taxes	328.20

Total committed to Collector	\$160,117.52
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CREDITS

Cash of Elmore C. Edmunds, Collector	146,981.05
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Uncollected December 31, 1947	\$13,136.47
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10. 1946 Taxes**DEBITS**

Uncollected January 1, 1947	\$6,086.70
Supplemental taxes	138.00

Total	\$6,224.70
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CREDITS

Cash of Elmore C. Edmunds, Collector	\$4,725.26
Tax liens filed with Treasurer	1,436.91
	<hr/> 6,162.17

Uncollected December 31, 1947	\$62.53
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11. 1946 Tax Liens**DEBITS**

Liens filed by Collector	\$1,436.91
Cost and interest included	86.26
Total	<u>\$1,523.17</u>

CREDITS

Cash payments received during year	\$734.24
Discount on settlement of lien	.55
	<u>734.79</u>

12. 1945 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$816.79
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CREDITS

Cash payments received during year	<u>537.13</u>
Balance, liens on file December 31, 1947	\$279.66

13. 1944 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$460.18
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CREDITS

Cash payments received during year	<u>128.93</u>
Balance, liens on file December 31, 1947	\$331.25

14. 1943 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$715.69
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CREDITS

Cash payments received during year	<u>285.74</u>
Balance, liens on file December 31, 1947	\$429.95

15. 1942 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$470.89
-------------------------------	----------

CREDITS

Cash payments received during year	<u>180.36</u>
Balance, liens on file December 31, 1947	\$290.53

16. 1941 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$250.26
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CREDITS

Cash payments received during year	129.70
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Balance, liens on file December 31, 1947	\$120.56
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17. 1940 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$262.60
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CREDITS

Cash payments received during year	145.60
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Balance, liens on file December 31, 1947	\$117.00
--	----------

18. 1939 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$171.12
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CREDITS

Cash payments received during year	53.70
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Balance, liens on file December 31, 1947	\$117.42
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19. 1938 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$186.25
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CREDITS

Cash payments received during year	43.75
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Balance, liens on file December 31, 1947	\$142.50
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20. 1937 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$119.93
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CREDITS

Cash payments received during year	40.95
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Balance, liens on file December 31, 1947	\$78.98
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21. 1936 Tax Liens**DEBITS**

Liens on file January 1, 1947	\$59.80
No credits.	

22. 1935 Tax Deeds**DEBITS**

Deeds on file January 1, 1947	\$576.25
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CREDITS

Cash payments received during year	\$42.70	
Discount on settlement of deeds	47.30	
		90.00

Balance, deeds on file December 31, 1947	\$486.25
--	----------

23. 1934 Tax Deeds**DEBITS**

Deeds on file January 1, 1947	\$494.77
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CREDITS

Cash payments received during year	\$77.15	
Discount on settlement of deeds	96.43	
		173.58

Balance, deeds on file December 31, 1947	\$321.19
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24. 1933 Tax Deeds**DEBITS**

Deeds on file January 1, 1947	\$289.17
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CREDITS

Cash payments received during year	\$7.52	
Discount on settlement of deeds	8.25	
		15.77

Balance, deeds on file December 31, 1947	\$273.40
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25. 1932 Tax Deeds**DEBITS**

Deeds on file January 1, 1947	\$168.78
No credits.	

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26. 1931 Tax Deeds

DEBITS

Deeds on file January 1, 1947	\$300.00
No credits.	

27. 1930 Tax Deeds

DEBIT

Deed on file January 1, 1947	\$5.30
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CREDIT

Cash payment	\$5.30
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28. 1929 Tax Deeds

DEBIT

Deed on file January 1, 1947	\$4.80
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CREDIT

Cash payment	\$4.80
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Summary of Overdrafts and Unexpended Balances

Financial Statement

	Overdraft	Unexpended
Town officers	\$ 984.88	
Miscellaneous	1,535.03	
Highway	294.95	
Snow removal	6,799.72	
State Aid road		\$ 135.28
State Aid road reconstruction	53.77	
Special resolve road		25.60
Patrol maintenance		6.10
Maintenance of unimproved roads		.20
Cutting bushes	64.39	
Tarring roads	77.50	
Truck No. 1		228.42
Truck No. 2		448.69
Truck No. 3		117.19
Truck No. 4		46.40
Truck No. 5	191.12	
Tractor Shovel		12.97
Poor Account	62.51	
Memorial Day	45.50	
Pine blister rust		4.80
Interest		83.25
1947 Excise tax		6,212.39
Supplemental taxes		466.20
Abatements	154.27	
Net overdraft to net surplus		2,476.15
	<hr/> \$10,263.64	<hr/> \$10,263.64

Respectfully submitted,

LEROY J. ABBOTT,

JOEL A. FOSTER,

PERCY L. TURNER,

Selectmen of Paris.

Schools of Paris

Report of the School Committee and Superintendent of Schools for 1947

We hereby submit our annual report covering the fiscal year from January 1, 1947 to December 31, 1947.

We are pleased to be able to tell you that the operation of our schools has been less difficult, in some respects, during the past year than formerly.

The increased appropriation at the annual meeting in 1947, together with the increased state school funds made available by the last legislature, had the effect of encouraging teachers to continue in teaching, and it was a factor in encouraging many former teachers to consider returning to the teaching field. For the first time in several years, there was more than one candidate for some of the positions open in the summer of 1947. The one important source of trained teachers which was not appreciably affected was the teacher training schools. There was not enough increase in teachers' college enrollment in Maine to foreshadow either a quick or a permanent end to the shortage of trained teachers. In spite of this, we hope and believe that this year, and coming years, will see more of our high school graduates going into the teaching profession. Salaries are certainly better and there is the prospect of greater security after retirement.

The salaries of Paris teachers were raised about \$360. per teacher per year on the average, beginning in September of 1947. Three days of leave, with full pay, were extended to teachers suffering sickness and, in addition to other pay increases, each teacher in the town was given a special increase in an amount sufficient to pay the cost of some hospital insurance. Besides these benefits, an offer of \$100. was made to any and all teachers in the Paris schools for attendance at summer school and the successful completion of the usual amount of six credit hours of work. The half time teaching position in the sub-primary grade at West Paris was increased to a full time position and an additional teacher was employed to work in the upper grades at West

Paris. This progress was all made possible by the increased appropriation made at the annual meeting last spring and by the increased subsidy per teaching position voted by the legislature last spring.

In looking over the school accounts, it will be noted that the town appropriated the sum of \$200. last year for the purpose of initiating and operating an automobile driver training course. This was a forward looking step and one that has proved wholly satisfactory in other towns which have undertaken it. Your school officials regret that it seemed impractical to begin the course last fall. At the time of town meeting last spring a bill before the legislature, if passed, would have given help to towns operating such a course of instruction. This help, with the appropriation made by the town would have enabled us to have started the course last fall. Inasmuch as the legislature turned down the bill, no extra funds were at hand, and the course was not begun in the Paris schools. A second obstacle was also in the way. No trained teacher was available to us in the fall of 1947. In looking forward, it is to be hoped that the appropriation of \$200. made last year will be left intact in order that the course may be instituted this coming fall, if conditions permit. We believe that this is quite possible.

Our report of last year took up the matter of lack of proper lunchroom space at the Brick School and mentioned other aspects of the school lunch situation. An article was inserted in the Warrant for the annual meeting to see if the people of the town wished to excavate and finish more room under the Brick School building, this room to be used for lunchroom and playroom purposes. This article was voted down.

Since March of 1947, the school lunch situation has been very adversely affected by the high costs of both foods and labor. As was pointed out in our report last year, the town has never made any appropriation whatever for school lunch purposes. It therefore becomes impossible to operate a program when the income from the sales of lunches, plus the subsidy received from the government, fails to meet the costs of the program. This is the situation in which we find ourselves this year, and it accounts for the fact that there is no school lunch program in operation in South Paris now. Your school committee has never been authorized by the town to expend any money for a lunch program and has therefore not been able to give any financial backing to school lunches.

The lunch program at West Paris is being operated this year. It began late, on January 19, 1948, after a group of interested parents and others decided that it was desirable for the welfare of the children. The West Paris Grade School Improvement League, with assurance from public spirited citizens that they would provide some financial backing, if necessary, agreed to pay any costs over and above the receipts for the program.

Your school committee members and your superintendent feel that a good school lunch program is of definite benefit in the schools, and they will be pleased to sponsor such programs as the town may authorize. Considerable pressure has been put upon your committee members for the purpose of forcing action of some kind, and it is to be hoped that the townspeople will settle the question at issue at the coming annual meeting.

Complete physical examinations were again given in the schools this year, and again it is gratifying to receive reports from parents and pupils that corrections are being made. We believe that the annual appropriation made for this purpose is given back many times over in value received.

Our young people of Paris were benefited this year by the services of a dental hygienist, who examined the teeth of most of the boys and girls in the Paris schools. The hygienist spent eighteen days in our schools and in addition to examinations, worked with teachers and pupils alike in presenting dental health lessons and encouraging better dental health practices.

No major repairs were undertaken on any of our school buildings this past year with the exception of the work done in the basement laboratory room at West Paris. A considerable expenditure was made there for the purpose of bringing the laboratory up to the standards required by the state for high schools and for the purpose of making it usable as a classroom. The lack of sufficient suitable classroom space in the building made this necessary. It should not be thought, however, that this arrangement is a satisfactory permanent solution to the problem of rooms at West Paris, as our sub-primary children are still using a second floor room which, in addition to its unfavorable location fails in other ways to meet the needs of the children.

At North Paris, about half of the basement floor was raised by the addition of new cement.

Arrangements have been made to have a new ceiling put up at the Paris Hill School this winter.

Work done on other school buildings in the town during 1947 was in the nature of minor repairs.

Some new seats for pupils have been purchased. At West Paris desks and chairs were necessary in the room where our additional teacher holds classes. New window shades were also purchased for the second floor rooms at West Paris, the West Paris High School Improvement League agreeing to pay half of the expense.

In discussing a program for this coming year, reference to last year's report will show an outline of needs that have been felt and of other objectives which have been felt desirable for many years. These things have been mentioned so frequently in reports for so many years that it should not be necessary to review them here.

There is a big need for more classroom space at the West Paris School. Your committee feels that more playground space at the Brick School is a primary need. Agreement on a school lunch program should be arrived at soon, preferably on a basis which would extend the program to every school in town. Bus housing is needed for town owned buses. The new toilet and shower rooms planned for at West Paris and felt to be desperately needed two years ago have been partially completed. These and many other projects mentioned in reports of previous years are all waiting for action by the town. They can never be successfully accomplished unless and until the townspeople express an interest in them by action at a town meeting.

We are recommending to the people of Paris that they authorize and provide funds for the introduction into Paris High School of a course in Industrial Arts, this course to begin next September. This idea was discussed in last year's report at which time it was pointed out that many parents feel that some pupils would gain a great deal more from shop work and studies connected with shop work than they now gain from more academic subjects. It should also be observed that this applies to excellent students in our traditional subjects who have special interest and ability in scientific and mechanical fields as much as it does to students who have difficulty with the usual college, commercial, and general course studies.

We do have sufficient floor space at Paris High School at the present time to accommodate a course in Industrial Arts and a new building would not be necessary.

An article is being placed in the Warrant for the coming annual meeting in order that the question of introducing

Industrial Arts may be brought forward for discussion and decision by the citizens.

In closing, we wish to assure the people of our town again that we believe their action in town meeting last year, when they voted to increase the appropriation for schools, was the greatest single factor in making this school year a better one for their children.

Respectfully submitted,

CHARLES PUFFER,

Superintendent of Schools.

MARION H. MOTT,

HAROLD C. PERHAM,

OAYMA J. COLBY,

School Committee.

SCHOOL ENROLLMENT STATISTICS

School	Grades	Enroll- ment	No. of Teachers	Average Pupils per Teacher
Paris High School	6	250	10	25.0
West Paris High School	4	67	3	22.3
South Paris Brick School	6	348	12	29.0
West Paris	8	131	6	21.8
North Paris	8	34	2	17.0
Paris Hill, Lincoln School	6	19	1	19.0
Hollow School	8	15	1	15.0
Total		864	35	

Financial Statement

COMMON SCHOOL ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$ 9,547.83
Appropriation, March 8, 1947	41,909.49
Conveyance	151.80
Minnie Buck, overpayment of wages	77.81
Interest on school funds	87.77
State subsidy for physically handicapped	41.62
State equalization fund	977.00
State school fund	14,781.38
	<hr/>
Total receipts	\$67,574.70

Itemized Expenditures

Teachers' salaries as listed	\$37,088.65
Janitors' salaries as listed	2,796.00
Transportation salaries as listed	9,495.13
Tuition, Town of Buckfield	12.00
Fuel:	
Benson's Coal & Oil Co.	\$1,752.91
A. W. Walker & Son	595.56
Walter Wheeler	24.50
	<hr/>
	2,372.97
Total Expenditures	<hr/> 51,764.75
	<hr/>
Balance, January 1, 1948	\$15,809.95

TOWN REPORT

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HIGH SCHOOL AND PHYSICAL EDUCATION ACCOUNT**Itemized Receipts**

Balance, December 31, 1946	\$ 5,605.87
Appropriation, March 8, 1947	22,606.04
"Farmers," janitor service	2.50
State school fund	9,546.11
Tuition:	
Town of Greenwood	\$660.00
Town of Hebron	164.50
Town of Otisfield	610.00
Town of Sumner	156.00
State of Maine	100.00
	<hr/> 1,690.50
Total receipts	<hr/> \$39,451.02

Itemized Expenditures

Teachers' salaries as listed	\$26,192.77
Janitors' salaries as listed	2,300.00
Fuel:	
Fuel:	
Benson's Coal & Oil Co.	\$ 653.89
A. W. Walker & Son	1,737.69
	<hr/> 2,391.58
Total expenditures	<hr/> 30,884.35
Balance, January 1, 1948	<hr/> \$8,566.67

TEXTBOOK ACCOUNT**Itemized Receipts**

Balance, December 31, 1946	\$1,113.67
Appropriation, March 8, 1947	1,400.00
Books sold	11.26
Town of Hebron	1.44
Town of Woodstock	24.11
Western Maine Sanatorium	70.05
State school fund	300.00
	<hr/>
Total receipts	<hr/> \$2,920.53

Itemized Expenditures	
Allyn and Bacon, French, chemistry	\$ 32.63
American Book Co., arithmetic, dictionaries, literature	450.85
Americana Corporation, 2 sets encyclopedia	294.40
D. Appleton-Century Co., Inc., reference	2.50
A. S. Barnes and Co., physical education	17.08
California Test Bureau, reading	3.49
Campbell's Book Store, library	8.50
Chamber of Commerce of the U. S. A., reference	5.00
F. E. Compton & Co., encyclopedia	86.05
Carl Fischer, Inc., music	7.88
Edith Frost, library	42.83
Ginn & Co., geography, biology, science, business training	341.61
The Gregg Publishing Co., shorthand	12.79
Harper & Brothers, reference	30.70
Harvard University Press, reference	9.32
D. C. Heath and Co., algebra, history, French	47.12
Iroquois Publishing Co., Inc., history	7.76
Ketchikan Alaska Chronicle, newspaper	3.90
Laidlaw Brothers, English	152.45
Lyons & Carnahan, phonics	1.22
The Macmillan Co., literature, reading	310.98
National Assoc. of Secondary School Prin- cipals, reference	10.69
National Conservation Bureau, driver education	1.10
National Education Assoc., reference	4.72
The Quarrie Corporation, two encyclopedia	140.10
Rinehart, reference	14.39
Scott, Foresman & Co., reading	272.62
Charles Scribner's Sons, history	33.50
Silver Burdett Co., history	119.77
The L. W. Singer Co., literature	21.24
South-Western Publishing Co., bookkeeping	53.77
Fred. L. Tower Companies, library	20.00
Webster Publishing Co., geometry, plan books	35.34
World Book Co., achievement tests	68.34
Total expenditures	2,664.64
Balance, January 1, 1948	\$255.89

SUPPLIES ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$ 815.14
Appropriation, March 8, 1947	1,434.14
Supplies sold:	
S. D. A. Church of So. Wood-	
stock	\$ 1.10
So. Paris Cong. Church	.60
Town of Hebron	94.11
Oxford-County Hospital Assoc.	1.00
Paris High School	3.81
West Paris High School	2.04
Town of Woodstock	73.17
	<hr/> 175.83
Total receipts	<hr/> \$2,425.11

Itemized Expenditures

Anderson & Briggs, D.D.T. powder	\$ 12.00
Arrow Cleaners, cleaning blankets, drapes, flags	13.00
Edward E. Babb Co., hectograph material, paper, crayons, towels, soap dispensers, etc.	396.52
Berry Paper Co., towels	78.37
N. Dayton Bolster Co., sprayers, oil	.75
M. F. Bragdon Paint Co., soap, disinfectant, sweeping compound, etc.	224.85
Cambosco Scientific Co., laboratory supplies	17.61
Cascade Paper Co., paper, composition books	25.79
Central Maine Power Co., light bulbs	21.60
Central Scientific Co., laboratory supplies	10.25
Chase Bros., light bulbs, window cleaner	4.75
Chicago Apparatus Co., laboratory supplies	22.94
Cobb & Shackford, Inc., express on paper	5.84
Lucien F. Davis, soap	.89
The C. B. Dolge Co., insect spray	17.25
Gledhill Bros. Inc., paper, crayons, etc.	104.12
J. L. Hammett Co., chalk, paste, hectograph fillers, class registers	94.78
Howard's Rexall Stores, medical supplies, envelopes	31.00
Carl Larson, desk blotters, stencils	17.18

Loring, Short & Harmon, towels, toilet tissue, paper	411.85
Eugene P. Lowell, envelopes, postage	89.74
Mainco Trading Co., crayons, paper	82.09
Masury-Young Co., floor oil, soap	227.88
Allan H. Murray, brooms	9.00
North Paris Co., brooms, toilet tissue	5.23
Paris Hardware Co., basket, batteries, Philgas	33.49
M. N. Perkins Co., diplomas	62.68
Sanborn's Motor Express Inc., express on water bottles	1.30
Ray Shortill, typewriter ribbons, file boxes	51.00
Stony Brook Print Shop, rank cards, stationery, business forms	58.00
Treasurer of State of Maine, record folders, analysis of water	5.65
Underwood Corporation, typewriter ribbons	43.45
A. W. Walker & Son, cement	.85
West Paris Hardware, janitor supplies	2.99
Woodman's Sporting Goods Store, keys	3.75
Total expenditures	2,188.45
Balance, January 1, 1948	\$236.66

INSURANCE ACCOUNT

Itemized Receipts

Appropriation, March 8, 1947	\$861.33
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Itemized Expenditures

W. J. Wheeler & Co., Inc.	844.86
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Balance, January 1, 1948	\$16.47
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REPAIRS ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$ 344.45
Appropriation, March 8, 1947	2,500.00
South Paris School Lunch	8.75
West Paris High School	36.00

Total receipts	\$2,889.20
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Itemized Expenditures

J. B. Cole & Son, lumber, plaster	\$ 10.45
The Diamond Match Co., glass	6.00
Keith Emery, labor, lumber, nails, cement	124.57
Hiram R. Gatchell, Brick School, sewer repairs, W. Paris laboratory sewer pipe, labor, etc.	830.82
Leslie Hall, labor, leather	106.49
Lewis Knight, labor	90.00
Roland M. LaBay, plumbing repairs	78.79
Lewiston Hardware & Plumbing Supply Co., pipe	28.35
L. M. Longley & Son, lock and keys, repairing pump	18.09
I. G. Moore, labor on sewer	29.75
Paris Hardware Co., glass, fire extinguishers, sash cord, etc.	201.62
South Paris Village Corporation, labor, use of gas hammer	15.40
West Paris Hardware, bolts, faucets, paint, roofing	50.27
Penley Bros. Co., bulldozing at W. Paris School	27.00
Roscoe Perham, work on laboratory drain	23.40
Sidney Perham, sorting lumber, labor	40.35
G. A. Peterson Co., concrete at No. Paris School	169.20
W. G. Pratt, setting glass, labor on lock and curtains	13.18
Geo. A. Raymond, repairing pianos	16.00
Roberts Office Supply Co., repairing duplicator	2.78
Smith Electrical Co., repairing light fixtures, installing outside lights	63.73
The Standard Electric Time Co., repairing master clock	34.80
Gerald Swift, labor	90.00
Ernest Tarbox, taking down tree	40.00
George Tuell, mowing school grounds	10.00
Total expenditures	2,121.04
Balance, January 1, 1948	\$768.16

WEST PARIS SPECIAL REPAIRS ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$1,144.21
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Itemized Expenditures

Chase Bros., cleaners	\$ 2.50
W. S. Darley & Co., fire grenades	6.00
The Diamond Match Co., door	10.60
Keith Emery, labor, lumber, lock, door closers, etc.	595.68
Hiram R. Gatchell, labor, plumbing material	95.68
L. M. Longley & Son, paint, brushes, dust-bane, floor boards	20.61
C. W. Meserve & Sons, doors	32.17
Paris Hardware Co., cement, coat hooks, hose, lock sets, paint, etc.	121.12
West Paris Hardware, batteries, pails, paint, tools	26.35
Harold C. Perham, mileage, toll calls	25.88
Roscoe Perham, labor	25.20
Winnie Ridlon, storage space	10.00
Smith Electric Co., labor, fluor. fixtures, switches, etc.	172.42
Total expenditures	\$1,144.21
Account balanced.	

PERMANENT SCHOOL EQUIPMENT ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$ 82.16
Appropriation, March 8, 1947	2,000.00
Treasurer of U. S., cancelled check	10.20
Total receipts	\$2,092.36

Itemized Expenditures

Edward E. Babb Co., duplicating machine	\$ 58.30
Beckley-Cardy Co., chair desks, shades	321.86
Bicknell Photo Service, lamp	1.30
N. Dayton Bolster Co., window shades	5.50
Canadian National Railways, freight on generator and blankets	35.00
Chicago Apparatus Co., laboratory supplies	33.26
Cushing's, moving pianos	14.00
Gledhill Bros., chairs, desks	473.73
J. L. Hammett Co., chair desks	292.38
Mainco Trading Co., window shades	142.50

TOWN REPORT

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Evan C. Martin, overhauling typewriters and repairs	64.00
Paris Hardware Co., fire extinguisher, electric cord, hose	17.70
Paris Manufacturing Co., chairs	150.00
W. G. Pratt, lumber for tables	4.70
Charles Puffer, crating charges on generator	8.10
Ray Shortill, files	12.55
Treas. of State, freight on war surplus material	12.88
Treas. of the U. S., handling charges on generator	10.20
Kenneth Turner, trucking chairs and generator	5.50
Underwood Corporation, adding machine	135.24
War Assets Administration, war surplus material	120.00
Total expenditures	1,918.70
Balance, January 1, 1948	\$173.66

MEDICAL INSPECTION ACCOUNT

Itemized Receipts

Appropriation, March 8, 1947	\$300.00
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Itemized Expenditures

Dr. Thomas Nangle, medical examiner	\$75.00
Dr. Edward L. Reeves, medical examiner	75.00
Dr. Delbert M. Stewart, medical examiner	75.00
Dr. Joseph A. Villa, medical examiner	75.00
Total expenditures	\$300.00
Account balanced.	.

DENTAL HYGIENE ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$144.00
Appropriation, March 8, 1947	144.00
Total receipts	\$288.00

Itemized Expenditures

Treasurer of State, dental service	144.00
Balance, January 1, 1948	\$144.00

LIGHTS, TELEPHONE, WATER ACCOUNTS

Itemized Receipts

Balance, December 31, 1946	\$ 355.55
Appropriation, March 8, 1947	1,200.00
Reimbursements on telephone:	
Cash received	\$14.35
Town of Hebron	23.06
Paris High School	33.90
Town of Rumford	8.40
South Paris School Lunch	13.08
Town of Woodstock	51.04
	<hr/>
	143.83
Reimbursements on lights:	
"The Farmers"	2.50
	<hr/>
Total receipts	\$1,701.88

Itemized Expenditures

Lights:	
Central Maine Power Co.	\$782.20
Telephone:	
New England Tel. & Tel. Co.	\$442.00
Oxford County Tel. & Tel. Co.	62.78
	<hr/>
	484.78
Water:	
Paris Hill Water Co.	\$ 25.00
South Paris Village Corp.	335.64
	<hr/>
	360.64
Total expenditures	<hr/>
	1,627.62
Balance, January 1, 1948	<hr/>
	\$74.26

VOCATIONAL EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1946	\$ 512.50
Appropriation, March 8, 1947	1,233.86
State reimbursement on special course	681.77
	<hr/>
Total receipts	\$2,428.13

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Itemized Expenditures

Carolyn Jacobsen, instructor	\$1,745.83
N. Dayton Bolster Co., supplies	2.25
Central Maine Power Co., electric range	98.57
Carolyn Jacobsen, supplies	3.35
Ivan's, supplies	.70
Jack's Grocery, supplies	67.61
Red & White, supplies	30.23
Total expenditures	1,948.54
Balance, January 1, 1948	\$479.59

AUTOMOBILE DRIVER EDUCATION ACCOUNT

Itemized Receipts

Appropriation, March 8, 1947, total receipts	\$200.00
No expenditures.	

HIGH SCHOOL TEACHERS

Name	Position	Salary	Yrs. Yrs.	
			Exp.	Paris
Robert Frost	Prin., Paris H. S.	\$3,089.03	8	5
Donald Johnson	Submaster, biology	1,083.59	0	0
Theodore Foster	Submaster, biology	1,148.68	7	5
Charlotte Longley	English	2,166.86	11	2
William Lavin	Languages, coach	2,272.84	1	1
Theodore Chandler	Math., sciences	997.11	0	0
Caroline Gray	Soc. studies, phy. ed.	908.16	1	1
Anna Briggs	Commercial	1,695.53	5	5
Kenneth Goodwin	English I, sciences	867.35	5	0
Raymond Bowman	Algebra I, science	1,021.68	5	1
Verna Hicks	Jr. High Eng., geog.	1,682.39	13	8
Mollie Bryant	Jr. High Math., hist.	1,655.53	5	4
Alton Black	Prin., W. Paris H. S.	2,732.23	6	3
Clarence Reid	Eng., bio., hist., coach	953.91	0	0
Maurice Littlefield	Languages, history	1,078.40	3	2
Dorothy Ross	Commercial	1,751.67	20	17
Helen Shaw	Music Supervision	592.31	37	37
Substitutes		350.00		
University of Maine Ext. course tuition		120.00		
W. J. Wheeler & Co., Inc.	Teachers' Insurance	25.50		
Total		\$26,192.77		

COMMON SCHOOL TEACHERS

Name	Position	Salary	Yrs. Yrs.	
			Exp.	Paris
Alfred Bracy	Prin., Brick School	\$1,170.07	11	0
Edward Ambrose	Prin., Brick School	1,248.72	10	3
Edward Phillips, Jr.	S. Paris, Grade 6	802.49	0	0
Madaleen Bailey	S. Paris, Grade 6	742.72	2	1
Avis T. Colson	S. Paris, Grades 5-6	741.95	6	0
Barbara Ambrose	S. Paris, Grades 5-6	817.44	6	3
Thelma Kimball	S. Paris, Grade 5	1,659.01	15	8
Irma Gray	S. Paris, Grade 4	771.14	23	0
Elizabeth Babineau	S. Paris, Grade 4	622.56	12	10
Mildred Fox	S. Paris, Grades 3-4	1,598.31	26	21
Marie Edwards	S. Paris, Grade 3	780.87	10	0
Florence Theriault	S. Paris, Grade 3	801.88	3	1
Eleanor Heath	S. Paris, Grade 2	1,590.53	13	3
Velma Coy	S. Paris, Grades 1-2	780.87	12	0
Constance Sherman	S. Paris, Grades 1-2	853.23	4	1
Thelma Conant	S. Paris, Grade 1	1,598.31	12	3
Freda Taker	S. Paris, Sub-pri.	1,598.31	19	19
Jean Goodwin	S. Paris, Sub-pri.	694.39	2	0
Glenna Maxim	S. Paris, Sub-pri.	809.66	4	3
Shirley Carle	W. Paris, Grade 8	780.87	3	0
Agnes Gray	W. Paris, Grade 7	1,661.91	27	20
Avis Stellhorn	W. Paris, Grades 5-6	722.11	9	1
Lettie Brooks	W. Paris, Grades 5-6	817.44	15	6
Ellen Kelly	W. Paris, Grades 3-4	694.39	0	0
Minnie Buck	W. Paris, Grades 3-4	716.27	6	2
Lyndell Farr	W. Paris, Grades 1-2	1,598.31	8	8
Iona Andrews	W. Paris, Sub-pri.	902.55	15	13
Lillian Ross	W. Paris, Sub-pri.	243.79	12	12
Louvie Coffin	N. Paris, Grammar	1,511.83	14	2
Adeline Stevens	N. Paris, Primary	1,511.83	22	8
Annie Crockett	Hollow School	1,529.11	27	8
Mary Scribner	Paris Hill School	1,529.11	12	6
Helen Shaw	Music Supervisor	1,223.28	37	37
Eleanor Ruokolainen	Clerk	949.30		
Marie Edwards	Physi. Handicapped	105.00		
Adeline Stevens	Summer School	50.00		
Substitutes		647.47		
Town of Woodstock	1/5 State ref. of Clerk Sal.	141.08		
Town of Hebron	1/10 State ref. of Clerk Sal.	70.54		
Total		\$37,088.56		

TOWN REPORT

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HIGH SCHOOL JANITORS

Lewis Knight	Paris High School	\$1,530.00
Gerald Swift	West Paris High School	765.00
Roscoe Perham	West Paris High School	5.00
Total		\$2,300.00

COMMON SCHOOL JANITORS

Leslie Hall	Brick School	\$1,380.00
Gerald Swift	West Paris School	765.00
Roscoe Perham	West Paris School	5.00
Leah MacDonald	North Paris School	287.00
Mary Scribner	Paris Hill School	215.00
Annie Crockett	Hollow School	144.00
Total		\$2,796.00

COMMON SCHOOL CONVEYANCE

Leslie Hall	Ford Bus, salary	\$ 372.00
Harold Hall, Jr.	Ford Bus, salary	1.00
Elmer Thurlow	Ford Bus, salary	1.00
Richard DeCato	Dodge Bus, salary	178.00
Winfield Gordon	Dodge Bus, salary	40.00
Wendell Shaw	Dodge Bus, salary	106.00
Phillip Welch	Dodge Bus, salary	32.00
Edgar Colby	Elm Hill and Oxford Park Districts to Brick School	1,810.00
John Waterman	Forbes neighborhood to Lincoln School, East Oxford Line to Brick School	633.00
Lauri Ronkko	Partridge District to Lin- coln School	400.00
Curtis Thayer	Residence to Lincoln School	3.00
Kenneth Wilson	Mountain and King Dis- trict to King's Corner	555.00
Leslie Richardson	Mountain and King Dis- trict to King's Corner	3.95
Arthur Morse	Halls Pond Road to Brick School	450.00
S. Howard McAlister	Residence to Brick School	228.20

Annette Gibson	Residence to Hollow School	297.40
Waino Heikkinen & Son	Residence to W. Paris School and Greenwood Line to W. Paris School	1,267.00
William Littlehale	Residence through Tuell Town to No. Paris School, from Woodstock Line to W. Paris School	1,403.80
Russell Mack	Residence to High Street	80.00
Barker & Maxim	Repair bus	66.35
Fournier's Auto Body Shop	Repair bus	8.00
Leslie Hall	Gas	2.43
Geo. F. Hill	Repair bus	39.25
Market Square Shell Station	Gas, oil	133.52
Town of Paris	Gas	169.02
Ripley & Fletcher Co.	Repair buses, anti-freeze, oil	478.90
Sanborn's Motor Express Inc.	License fees	1.00
Ida M. Tuttle	Garage rent	210.00
W. J. Wheeler & Co., Inc.	Conveyance insurance	525.31
Total		\$9,495.13

TOWN REPORT

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PARIS SCHOOL ACCOUNTS, 1947

	Balance Jan. 1, 1947	Appropri- ation	Received Other Sources	Total Credits	1947 Expendi- tures	Balance Jan. 1, 1948	1948 Approximate Bal. Mar. 1
Common Schools	\$9,547.83	\$41,909.49	\$16,117.38	\$67,574.70	\$51,764.75	\$15,809.95	\$3,347.00
High School and Phy. Ed.	5,605.87	22,606.04	11,239.11	39,451.02	30,884.35	8,566.67	2,610.00
Textbooks	1,113.67	1,400.00	406.86	2,920.53	2,664.64	255.89	
Supplies	815.14	1,434.14	175.83	2,425.11	2,188.45	236.66	
Insurance		861.33		861.33	844.86	16.47	
Repairs	344.45	2,500.00	44.75	2,889.20	2,121.04	768.16	
W. Paris Special Repairs	1,144.21			1,144.21	1,144.21		
Perm. School Equipment	82.16	2,000.00	10.20	2,092.36	1,918.70	173.66	
Medical Inspection		300.00		300.00	300.00		
Dental Hygiene	144.00	144.00		288.00	144.00	144.00	
Lights, Telephone, Water	355.55	1,200.00	146.33	1,701.88	1,627.62	74.26	
Vocational Education	512.50	1,233.86	681.77	2,428.13	1,948.54	479.59	
Automobile Driver Edu.		200.00		200.00		200.00	
Totals	\$19,665.38	\$75,788.86	\$28,822.23	\$124,276.47	\$97,551.16	\$26,725.31	

State Department of Audit

AUGUSTA

February 4, 1948.

Board of Selectmen,
Paris, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, of the Revised Statutes of 1944, and at your request, the records of the Town of Paris have been audited by Auditors J. T. Singer and C. G. Hawes for the period January 1, 1947, to December 31, 1947, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exception as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the town for the period designated.

A recommendation is offered which is believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB/k

COMMENTS

Audit of Accounts — Town of Paris January 1, 1947, to December 31, 1947

An examination has been completed of the books and records of the Town of Paris for the year ended December 31, 1947. This examination included such procedures and tests as are consistent with generally accepted auditing standards.

Included in this report are a Comparative Balance Sheet

with supporting schedules and a Statement of Operations which, it is believed, fairly present the financial position of the town at December 31, 1947, and the result of operations for the year then ended.

CASH

The cash balance of \$29,479.55, as reflected by the records of the treasurer, was reconciled with the December 31, 1947, bank statement of the Casco Bank & Trust Company, Paris Branch, as follows:

Balance per bank statement,	\$77,789.38
Add—Deposit of January 5, 1948,	9,053.47
Total,	\$86,842.85
Deduct—Outstanding checks,	57,363.30

Balance—Per records of treasurer, \$29,479.55

An analysis of receipts and deposits indicated that all cash recorded as received had been properly accounted for and promptly deposited in the bank.

It was ascertained that all disbursements had been made by check and were supported by properly authorized warrants. All warrants were paid in full.

ACCOUNTS RECEIVABLE

The accounts receivable totaled \$792.55 at the end of the year. The receivables resulted from paper aid rendered by the town which is reimbursable from the State and other municipalities. As all receivables are current and considered to be collectible, no reserve for losses in collection was established. The detail of this account appears on Schedule A-2.

TAXES RECEIVABLE

It was ascertained that the warrant of commitment had been properly signed by the assessors. This commitment was verified by adding the commitment book. The total assessment charged to the collector for 1947 taxes was accounted for as follows:

Cash collections,	\$146,586.21	91.5%
Abatements,	394.84	.3%
Taxes receivable,	13,136.47	8.2%
Total,	\$160,117.52	100 %

Cash collections were traced to deposit with the treasurer.

Prior years' taxes receivable totaled \$62.53 at December 31, 1947.

Requests for verification were mailed to a representative number of outstanding accounts.

TAX LIENS

The tax liens outstanding totaled \$2,756.03. It was ascertained that uncollected 1946 taxes assessed against real estate had been secured by tax liens. All tax liens were found on file and were examined.

TAX DEEDS

Tax deeds totaling \$1,549.62 were found on file and were examined. The deeds were reduced by \$279.35 as a result of cash collections and write offs during the year under review.

MORTGAGE LOANS

The mortgage loans on file totaled \$2,300.00. These loans were examined and appeared to be in order.

ACCOUNTS PAYABLE

The accounts payable of \$765.70 represents the unexpended balance in the Special Aid account of Effie A. Swan.

DEFERRED REVENUE

This account represents the amount of 1948 excise taxes collected during the 1947 municipal year which have been carried forward to the ensuing year. The excise tax collections were verified by examination of the copies of the pre-numbered receipts retained by the collector. All collections were traced to deposit with the treasurer.

SURPLUS

The total surplus at December 31, 1947, was:

Appropriated,	\$27,572.59
Unappropriated,	18,699.82
Total,	\$46,272.41

The appropriated surplus represents the balances of certain appropriation accounts which have been carried forward to the ensuing year.

The unappropriated surplus represents the excess of the assets over the liabilities. This account was reduced by \$17,368.16 during the 1947 municipal year. The principal factors contributing to this decrease were the appropriation from surplus of \$14,902.11 for a truck, and the overdrafts in the general government and highway accounts. A complete analysis of the change in unappropriated surplus is presented on Exhibit E.

TRUST FUNDS

The records and investments of the several trust funds were examined. It was ascertained that all income had been ac-

counted for. The disbursements appeared to have been made in accordance with the terms of the bequests.

A trust fund known as the Paris Century Fund is held by the National Bank of Commerce, Portland, Maine. This fund, with the original principal of \$1,000.00, was established by George R. Morton on December 31, 1924. The fund is to be held by the National Bank of Commerce until the year 2025, at which time it will be turned over to the town if the town had no indebtedness at 2010 and none had been incurred at 2025. The fund now amounts to \$2,199.29, according to the advice received from the trustee.

GENERAL

The following corporate surety bonds were found on file:

Treasurer, \$20,000.00—Hartford Accident & Indemnity Company.

Collector, \$12,000.00—Hartford Accident & Indemnity Company.

During the year, tax anticipation notes totaling \$50,000.00 were issued and paid.

Vouchers and payrolls were examined to the extent deemed necessary and all so examined appeared to be reasonable and proper charges and were correctly recorded.

Attention is invited to the overdrafts reflected in several appropriation accounts, the summary of which appears on Exhibit D. An opinion rendered by the Attorney General reads, in part,

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81, of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

RECOMMENDATION

It is recommended that all monies received for school purposes be turned over as received by the superintendent to the treasurer. The treasurer is the bonded fiscal officer of the town and, as such, should receive and disburse all monies other than those for which specific provisions have been made by statute.

COMPARATIVE BALANCE SHEET**General Fund****ASSETS**

	December 31, 1947	December 31, 1946
Cash,	\$29,479.55	\$47,629.70
Accounts receivable (Schedule A-1),	792.55	885.36
Taxes receivable (Schedule A-2),	13,199.00	6,086.70
Tax liens (Schedule A-3),	\$2,756.03	\$3,513.51
Less—Reserve for losses,	133.72	134.27
	<u>2,622.31</u>	<u>3,379.24</u>
Tax deeds (Schedule A 4),	1,549.62	1,828.97
Less—Reserve for losses,	762.51	914.49
	<u>787.11</u>	<u>914.48</u>
Mortgage loans (Schedule A-5),	2,300.00	1,400.00
TOTAL—GENERAL FUND,	\$49,180.52	\$60,295.48

LIABILITIES

	December 31, 1947	December 31, 1946
Accounts payable (Schedule A-6),	\$ 765.70	\$ 1,255.85
Deferred revenue (Schedule A-7),	2,142.41	930.15

SURPLUS

Appropriated (Exhibit D),	\$27,572.59	\$22,041.50
Unappropriated (Exhibit E),	18,699.82	36,067.98
	<u>46,272.41</u>	<u>58,109.48</u>
TOTAL—GENERAL FUND,	\$49,180.52	\$60,295.48

Trust Funds**ASSETS**

	December 31, 1947	December 31, 1946
Time deposits (Schedule A-8),	\$ 7,636.10	\$ 7,216.77
Investments (Schedule A-8),	7,500.00	7,500.00
TOTAL—GENERAL FUND,	\$49,180.52	\$60,295.48

LIABILITIES

	December 31, 1947	December 31, 1946
Principals (Schedule A-10),	\$14,347.13	\$13,847.13
Unexpended income (Schedule A-10),	788.97	869.64
TOTAL—TRUST FUNDS,	\$15,136.10	\$14,716.77

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Cash balance—January 1, 1947,		\$ 47,629.70
Add—Cash receipts:		
Taxes receivable:		
1947 taxes,	\$146,586.21	
Prior years' taxes,	4,665.83	
Total taxes receivable,		\$151,252.04
Tax liens,		2,280.10
Tax deeds,		127.37
Excise taxes:		
1947 receipts,	6,176.00	
1948 receipts,	2,142.41	
Total excise taxes,		8,318.41
Departmental (Schedule B-1),		60,694.83
Other receipts:		
Temporary loans (Contra),	50,000.00	
Accounts receivable,	885.36	
Mortgage loans,	100.00	
Trust fund income (Contra),	575.14	
Maine teachers' retirement Association,	2,985.44	
Withholding tax (Contra),	881.16	
Old tax deeds—not on books,	10.10	
Total other receipts,		55,437.20
Total cash receipts,		278,109.95
Total available,		325,739.65
Deduct—Cash disbursements:		
Departmental (Exhibit D),	239,365.45	
Temporary loans (Contra),	50,000.00	
Maine teachers' retirement Association,	4,062.41	
Withholding tax (Contra),	881.16	
Accounts payable,	413.18	
1947 excise taxes,	893.76	
Tax lien costs,	69.00	
Trust fund income (Contra),	575.14*	
Total cash disbursements,		296,260.10

Cash balance—December 31, 1947 (Exhibit A),	\$29,479.55
*Trust fund income expended,	\$433.14
Trust fund income invested,	142.00
Total (as above),	\$575.14

1947 VALUATION, ASSESSMENT AND COLLECTION

	Real Estate	Personal Property	Total
Valuation:			
Resident,	\$1,885,775.00	\$510,280.00	\$2,396,055.00
Non-resident,	307,260.00	90,655.00	397,915.00
Total valuation,	\$2,193,035.00	\$600,935.00	\$2,793,970.00
Assessment:			
Valuation x rate — \$2,793,970.00 x .056,		\$156,462.32	
1,109 polls @ \$3.00,		3,327.00	
Tax commitment,		\$159,789.32	
Supplemental taxes,		328.20	
Total assessment charged to collector,			\$160,117.52
Collection and credits:			
Cash collections,		\$146,586.21	
Abatements,		394.84	
Total collection and credits,			146,981.05
1947 taxes receivable (Schedule A-2),			\$13,136.47

Computation of Assessment

Tax commitment, as above,	\$159,789.32
Requirements:	
Appropriations,	\$143,206.97
State tax,	19,186.57
County tax,	8,199.50
Gross requirements (Exhibit D),	\$170,593.04
Less—Appropriation from unappropriated surplus (Exhibit E),	14,902.11
Net requirements,	155,690.93
Overlay—Transferred to miscellaneous (Exhibit D),	\$4,098.39

Cash balance—December 31, 1947 (Exhibit A),	\$29,479.55
*Trust fund income expended,	\$433.14
Trust fund income invested,	142.00
Total (as above),	<u>\$575.14</u>

1947 VALUATION, ASSESSMENT AND COLLECTION

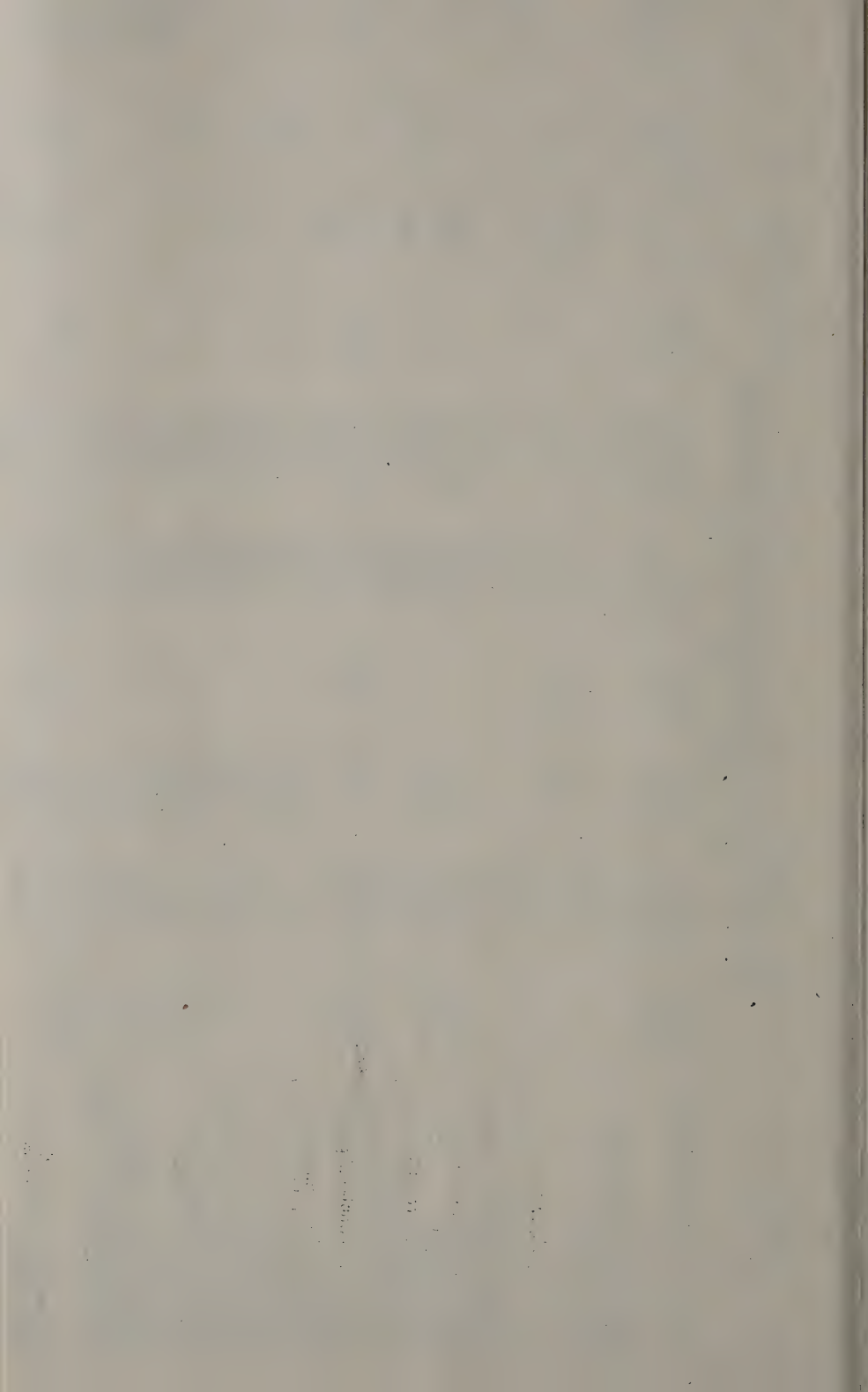
	Real Estate	Personal Property	Total
Valuation:			
Resident,	\$1,885,775.00	\$510,280.00	\$2,396,055.00
Non-resident,	307,260.00	90,655.00	397,915.00
Total valuation,	<u>\$2,193,035.00</u>	<u>\$600,935.00</u>	<u>\$2,793,970.00</u>
Assessment:			
Valuation x rate — \$2,793,970.00 x .056,		\$156,462.32	
1,109 polls @ \$3.00,		3,327.00	
Tax commitment,		<u>\$159,789.32</u>	
Supplemental taxes,		328.20	
Total assessment charged to collector,			<u>\$160,117.52</u>
Collection and credits:			
Cash collections,		\$146,586.21	
Abatements,		394.84	
Total collection and credits,			<u>146,981.05</u>
1947 taxes receivable (Schedule A-2),			<u>\$13,136.47</u>

Computation of Assessment

Tax commitment, as above,	\$159,789.32
Requirements:	
Appropriations,	\$143,206.97
State tax,	19,186.57
County tax,	8,199.50
Gross requirements (Exhibit D),	<u>\$170,593.04</u>
Less—Appropriation from unappropriated surplus (Exhibit E),	14,902.11
Net requirements,	<u>155,690.93</u>
Overlay—Transferred to miscellaneous (Exhibit D),	<u>\$4,098.39</u>

STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended December 31, 1947

	Balances 1-1-47	Appro- priations (Ex. C)	Cash Receipts (Ex. B)	Other Credits	Total Available	Cash Disburse- ments (Ex. B)	Other Charges	BALANCES LAPSED		
								Overdraft	Unex- pended	Carried Forward
								(Exhibit E)		(Ex. A)
GENERAL GOVERNMENT:										
Town officers,		\$ 7,000.00			\$ 7,000.00	\$ 7,984.88		\$ 984.88		
Miscellaneous,		2,000.00	\$ 1,869.67	\$ 4,098.39	7,968.06	9,503.09		1,535.03		
		9,000.00	1,869.67	4,098.39	14,968.06	17,487.97		2,519.91		
HEALTH AND SANITATION:										
Public health nurse,		175.00			175.00	175.00				
HIGHWAYS AND BRIDGES:										
Highways,	\$ 1,523.97	12,000.00	1,198.90		14,722.87	15,017.82		294.95		
Snow removal,		11,000.00	2,436.77		13,436.77	20,236.49		6,799.72		
State Aid road,	3,254.28	1,791.00	5,066.00		3,602.72	3,467.44			\$ 135.28	
State Aid road reconstruction,			4,627.79		4,627.79	4,681.56		53.77		
Patrol maintenance,		1,650.00			1,650.00	1,643.90			6.10	
Special resolve maintenance,		700.00			700.00		\$ 700.00			
Tarring roads,	3,793.04	5,000.00	813.63	700.00	10,306.67	10,384.17		77.50		
Bushes,		600.00			600.00	664.39		64.39		
Truck No. 1,			1,406.00		1,406.00	1,177.58			228.42	
Truck No. 2,			1,437.21		1,437.21	988.52			448.69	
Truck No. 3,			1,261.32		1,261.32	1,144.13			117.19	
Truck No. 4,			2,403.50		2,403.50	2,357.10			46.40	
Truck No. 5,		14,902.11	900.30		15,802.41	15,993.53		191.12		
Shovel tractor,			53.50		53.50	40.53			12.97	
Unimproved road,			2,497.95		2,497.95	2,497.75			.20	
Special resolve road,			1,412.04		1,412.04	1,386.44			25.60	
Gas tank,			1,287.50		1,287.50	1,553.61				\$ 266.11
Garage at West Paris,		1,400.00			1,400.00	1,400.00				
Improvement of Wheeler and Porter Streets and Maxim Avenue,		500.00			500.00	500.00				
	2,062.73	49,543.11	26,802.41	700.00	79,108.25	85,134.96	700.00	7,481.45	1,020.85	266.11
CHARITIES:										
Poor—Town,		7,000.00	107.18		7,107.18	7,169.69		62.51		
Poor—State,			2,131.36	521.14	2,652.50	2,652.50				
Poor—Other towns,			768.18	271.41	1,039.59	1,039.59				
		7,000.00	3,006.72	792.55	10,799.27	10,861.78		62.51		
EDUCATION:										
Common schools,	9,547.83	41,909.49	16,117.38		67,574.70	51,764.75				15,809.95
High schools,	5,605.87	22,606.04	11,239.11		39,451.02	30,884.35				8,566.67
Textbooks,	1,113.67	1,400.00	406.86		2,920.53	2,664.64				255.89
Supplies,	815.14	1,434.14	175.83		2,425.11	2,188.45				236.66
Vocational education,	512.50	1,233.86	681.77		2,428.13	1,948.54				479.59
Water, lights and telephone,	355.55	1,200.00	146.33		1,701.88	1,627.62				74.26
Repairs,	344.45	2,500.00	44.75		2,889.20	2,121.04				768.16
Permanent school equipment,	82.16	2,000.00	10.20		2,092.36	1,918.70				173.66
Medical inspection,		300.00			300.00	300.00				
Dental hygiene,	144.00	144.00			288.00	144.00				144.00
Insurance,		861.33			861.33	844.86				16.47
Repairs—West Paris High School,	1,144.21				1,144.21	1,144.21				
Automobile driver education,		200.00			200.00					200.00
	19,665.38	75,788.86	28,822.23		124,276.47	97,551.16				26,725.31
UNCLASSIFIED:										
Abatements,		300.00			300.00		454.27	154.27		
Pine blister,	200.00				200.00	195.20			4.80	
Special cemetery account,	113.39				113.39					113.39
Memorial Day,		100.00			100.00	145.50		45.50		
Maine publicity,		100.00			100.00	100.00				
War memorial,		1,000.00			1,000.00					1,000.00
	313.39	1,500.00			1,813.39	440.70	454.27	199.77	4.80	1,113.39
INTEREST:										
General,		200.00	193.80	17.26	411.06	327.81			83.25	
SPECIAL ASSESSMENTS:										
State tax,		19,186.57			19,186.57	19,186.57				
County tax,		8,199.50			8,199.50	8,199.50				
		27,386.07			27,386.07	27,386.07				
TOTAL ALL DEPARTMENTS,	\$22,041.50	\$170,593.04	\$60,694.83	\$5,608.20	\$258,937.57	\$239,365.45	\$1,154.27	\$10,263.64	\$1,108.90	\$27,572.59



DETAIL OF TAXES RECEIVABLE

December 31, 1947

	1947	1946
Abbott, Arthur B.,	\$ 90.44	
Abbott, Lawrence,	43.04	
Adams, Howard,	1.68	
Ames, Harold B.,	56.84	
Ayer, Eugene,	.84	
Ayer, Herbert,	3.00	
Barker, Arthur E.,	106.40	
Barker, Catherine, Heirs,	72.80	
Benson, Gerald,	19.80	
Billings, Earl,	14.20	
Birney, Everett L. and Gertrude M.,	31.27	
Blossom, Ora,	3.00	
Bonney, Corry,	3.84	
Bonney, Ralph G. and Bertha M.,	4.20	
Boyce, George P. and Gladys H.,	61.60	
Bradford, Leon E.,	100.80	
Brett, Theodore,	123.20	
Briggs, Marshall,	3.00	
Brown, Clyde,	9.44	
Brown, Clyde and Frances,	84.00	
Bryant, Joseph,	11.40	
Buck, Roy,	3.00	
Buck, George,	19.60	
Chamberlain, Dorothy,	16.80	
Chamberlain, Robert,	3.84	
Chamberlain, Wilbur,	6.64	
Cummings, Alanson,	70.07	
Cummings, John A.,	22.40	
Cummings, Oliver,	3.84	
Cutting, I. B. and Mabel Ryder,	81.20	
Cutting, I. B.,	23.44	
Cyr, Clarence,	82.24	
Damon, Charles,	39.20	
Damon, Charles, Jr.,	3.00	
Douglass, Hilda and Ray,	207.20	
Douglass, Ray,	.84	
Dudley, Sherwood,	3.00	
Dunham, Fred A.,	269.64	
Durgin, Kenneth,	3.00	\$ 3.00
Eastman, Edward,	2.80	
Emery, Frank,	3.84	
Estabrook Brothers,	255.08	
Farr, Willard J.,	45.00	
Farrar, Cleon C.,	4.68	
Frost, Leroy E.,	3.84	
Frost, Leroy E. and Julia A.,	140.00	
Frost, Richmond,	.84	
Frothingham, William T.,	3.00	
Gammon, Francis M.,	37.44	

Getchell, Leslie,	7.20	
Goddard, Alvin,	3.00	
Groton, Thomas,	18.00	
Guilford, Donald,	3.84	
Gurney, Harold,	3.84	
Haines, Eugene H.,	88.40	
Haines, Raymond E. and Reba B.,	8.40	
Haines, Raymond E.,	3.00	
Hallgon Products,	16.80	
Hall, Charles G.,	126.84	
Harlow, Everett,	8.04	
Hatfield, Herbert,	3.00	3.00
Heath, James A., Heirs,	39.20	
Heath, Wilfred,	7.20	
Heikkinen, Eino (Elm Hill),	33.60	
House, James,	17.04	
Howe, Marshall A.,	3.84	
Huotari, Alfred,	3.00	
Huotari, Carl,	8.40	
Huotari, Carl and Elmer,	78.40	
Judkins, John W.,	72.80	
Kulman, Henry,	4.40	
LaCroix, Armand,	3.84	
Ladd, Robert P. and Lenore C.,	67.20	
Lakeway, Joseph H.,	59.84	
Libby, Alice I.,	22.40	
Libby, Ernest,	3.00	
Libby, Leslie H.,	140.84	
Mack, John J.,	8.60	
Martin, Daniel,	3.00	
Martin, Frank,	3.84	
McGinley, Lillian,	67.20	
McKeen, Albert,	3.00	
McKeen, Elias P.,	3.84	
McKenzie, John,	11.20	
Meserve, J. K.,	3.00	10.20
Packard, Iva C.,	16.80	
Paine, Urshall,	3.84	3.00
Paris Hill Academy Corporation,	33.60	
Parris, Edward L., Jr.,	72.80	
Parris, Edward L. and Marion P. Smith,	16.80	
Patten, Ernest C.,	25.00	
Pierce, Floriston and Wilma,	4.00	
Piirainen, Toivo (S. P.),	3.84	
Pike, Martha,	28.00	
Pope, Dearborn,	3.00	
Pratt, Flora,	84.00	
Pratt, Lester,	14.20	
Pratt, Willard G.,	270.40	
Pulkkinen, Peter,	3.00	
Pulkkinen, Uljas and Dorothea E.,	44.80	
Pulkkinen, Uljas,	3.84	
Rathey, Elmer J.,	36.60	
Richards, George,	3.84	
Richards, George, Heirs,	11.20	
Ross, William A.,	9.24	

TOWN REPORT

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Royal, Grant C.,	109.20	
Smith, Jason,	28.20	
Smith, Jerome B.,	21.20	
Smith, Ralph,	33.60	
Smith, Samuel,	33.60	
Stevens, Charles,	8.60	3.00
Thibodeau, Nellie, Heirs, .	8.40	
Thorne, Isaac,	8.40	
Thurlow, Hiram E.,	50.40	
Titus, Ida,	.84	
Titus, Melvin,	3.00	
Tuttle, Henry C.,	3.00	
Walker, Albert,	3.00	
Watt, William,	3.84	
White, Charles,	3.84	
Wing, Major,	3.00	
Witham, Arthur,	3.84	
Yates, Lawrence,	25.20	
Allen, Rufus, et al,	1.40	
Beck, Fred, Heirs,	8.00	
Caruso, Rosa V. and others doing business as Oxford Wood and Plastics Company,	560.00	
Crockett, Horace,	4.20	
Cummings, Arthur,	16.80	
Cummings, Horace,	22.40	
Davis, William,	5.60	
Glover, Malcolm A. and Verna G.,	3.40	
Hammond, Charlotte F., Heirs,	166.60	
McInnis, John,	5.60	
Pride, Loren D.,	2.80	
Roscower, Arline,	1.40	
Thomes and King, Inc.,	336.00	
Hadagan, Perley,		3.00
Paid after books were closed,	7,762.17	37.33
	<hr/>	<hr/>
	\$13,136.47	\$62.53

DETAIL OF

	1946	1945	1944	1943
Abbott, Arthur B.,	\$ 84.97	\$ 75.90	\$ 78.89	\$ 79.50
Abbott, Lawrence,	39.76			
Benson, Robert C.,	(Owned by town)			
Billings, Earl,	12.43			
Bonney, Owen H.,				1.50
Bryant, Joseph,	9.70			
Buck, George,	20.63			
Crockett, Horace,	5.60	5.15	9.08	16.80
Cummings, Horace,	23.36			
Chamberlain, Wilbur,			3.52	
Cummings, R. L., Co., Inc.,				
Dunham, Fred A.,	220.09	195.90	203.87	205.50
Farr, Raymond,				17.00
Heath, James A., Heirs,	41.24			
Helkkinen, Eaino,			31.86	
Johnson, Thomas and Cora,	26.09			
Lehto, Jack,	(Owned by town)			
Lewiston Trust Company,	11.21			
McInnes, John,	6.97			
Paakkonen, Lydia,				
Pratt, Flora,	83.47			
Pratt, Willard G.,	75.55			
Pride, D. L. (Loren D.),	4.24			4.05
Roscower, Arline,	2.86	2.71	4.03	6.60
Royal, Alma, Heirs,	9.70			
Royal, Grant,	99.86			
Stevens, Charles,	6.97			
Thurlow, Hope M.,	3.68			
Walker, William,				
Paid after books were closed,				99.00
	\$788.38	\$279.66	\$331.25	\$429.95

TAX LIENS

1942	1941	1940	1939	1938	1937	1936	Total
\$ 76.44	\$ 79.36	\$ 78.00	\$ 78.00	\$ 75.00	\$37.81		\$ 743.87
				25.00	23.41	\$26.00	39.76
							74.41
6.40			2.60		3.69		12.43
				17.50		18.20	14.19
							9.70
							56.33
							36.63
							23.36
							3.52
				5.00	4.69	5.20	14.89
197.34							1,022.70
							17.00
							41.24
							31.86
							26.09
	37.14	36.40	21.40	10.00			104.94
							11.21
			12.82	10.00			6.97
							22.82
							83.47
3.95	4.06	2.60	2.60				75.55
6.40							21.50
							22.60
							9.70
							99.86
							6.97
							3.68
					9.38	10.40	19.78
							99.00
\$290.53	\$120.56	\$117.00	\$117.42	\$142.50	\$78.98	\$59.80	\$2,756.03

DETAIL OF TAX DEEDS

	1935	1934	1933	1932	1931	Total
Abbott, Arthur B.,	\$100.00	\$106.00	\$ 80.00		\$100.00	\$ 386.00
Benson, Robert C.,	25.00	26.50	20.00	\$ 23.00	25.00	119.50
Buck, George,	17.50	18.55				36.05
Buck, Linwood,	20.00					20.00
Cummings, R. L. Co., Inc.,	5.00	5.30	4.00	4.60		18.90
Cutting, Winfield,	35.00	37.10	28.00	36.80	40.00	176.90
Heikkinen, William (Elon Brown),			40.00	37.38		77.38
Huotari, Abel,	55.00		41.40	25.60		122.00
Keranen, Mattie,	70.00					70.00
Lehto, Jack (Lauri Tonkko)	35.00	37.10	28.00	32.20	35.00	167.30
McKeen, Mary, Heirs,		48.24				48.24
Pratt, Willard G.,					85.00	85.00
Ripley, Charles K.,	25.00	31.80	24.00			80.80
Stearns, Clarence,	88.75					88.75
Walker, William,	10.00	10.60	8.00	9.20	15.00	52.80
	\$486.25	\$321.19	\$273.40	\$168.78	\$300.00	\$1,549.62

ANALYSIS OF CHANGE IN UNAPPROPRIATED
SURPLUS

Unappropriated surplus—January 1, 1947, \$36,067.98
Decrease:

Appropriation accounts:	
Overdrafts (Exhibit D),	\$10,263.64
Unexpended (Exhibit D),	1,108.90
	<u>\$ 9,154.74</u>
Appropriation for truck (Exhibit C),	14,902.11
	<u>\$24,056.85</u>
Total decrease,	

Increase:	
Excise taxes,	\$6,212.39
Supplemental taxes (Schedule A-2),	466.20
Old tax deeds—Not on books (Exhibit B),	10.10
	<u>6,688.69</u>
Total increase,	

Net decrease, 17,368.16

Unappropriated surplus — December 31,
1947 (Exhibit A), \$18,699.82

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended December 31, 1947

	From State	Other Sources	Total
General Government:			
Bank stock tax,	\$ 848.12		
Reimbursement, forest fires,	236.76		
Railroad and telegraph tax,	121.62		
Costs and gain on tax liens and deeds,		\$ 407.93	
Refunds,		88.64	
Licenses and permits,		63.50	
Rent,		30.00	
Miscellaneous receipts,		73.10	
Total general government,	\$1,206.50	663.17	\$ 1,869.67
Highways and bridges:			
Snow removal,	2,170.00		
State Aid road,	5,066.00		
State Aid reconstruction,	4,627.79		
Special resolve,	1,412.04		
Unimproved road,	2,497.95		
Highway equipment earnings,		7,858.57	
Tarring,		1,193.63	
Gas tank,		1,287.50	
Sale of material,		177.09	
Allen Bridge,		277.08	
Refunds,		157.69	
Insurance rebates,		72.07	
Miscellaneous,		5.00	
Total highways and bridges,	15,773.78	11,028.63	26,802.41
Charities:			
Reimbursement:			
State,	2,131.36		
Town of Buckfield,		258.74	
Town of Farmington,		100.72	

Town of Parsonsfield,	118.24		
Town of Norway,	81.12		
Town of Bethel,	12.14		
Individuals,	304.40		
Total charities,	2,131.36	875.36	3,006.72
Education:			
State school fund,	24,627.49		
Equalization fund,	977.00		
Subsidy,	41.62		
Tuition,	100.00		
Vocational education,	681.77		
Miscellaneous receipts from school department,		2,037.78	
Tuition, Town of Otisfield,		196.00	
Tuition, Town of Sumner,		34.00	
Insurance,		28.00	
Trust fund income,		87.77	
Miscellaneous,		10.80	
Total education,	26,427.88	2,394.35	28,822.23
Interest:			
On tax accounts,		193.80	193.80
Total departmental cash receipts, \$45,539.52 \$15,155.31 \$60,694.83			

Report of Public Health Nurse

This year the largest number of children were protected against diphtheria and smallpox, not because the nurse worked harder promoting the program but because of a smallpox scare and an interested health officer. Four hundred and three children were vaccinated for smallpox and 276 protected against diphtheria. Communicable diseases are prevented by emphasizing the need for immunization and healthful living. They are controlled by prompt diagnosis and good care. Eighteen visits were made in the interest of communicable disease control.

Assistance was given at the school examination. Seventy-seven visits were made to follow up defects found. All children with defects are referred to their family physicians. Several were referred for vision correction. One child was referred to Crippled Children's Clinic for diagnosis and treatment. Rheumatic fever has handicapped three students. The nurse has helped mothers in planning for medical care and careful supervision where needed. With proper care many cases of heart disease may be prevented. Our main weapon for its prevention is the development of good general health habits and good living conditions for the children of the community. Readjustments create mental hygiene problems. Such problems are brought to the nurse's attention by teachers and parents. Three children were referred to the Mental Hygiene division for diagnosis and recommendations. Visits were made to crippled children to assist with planning for care and to encourage attendance at clinic.

Fifty-four visits were made in the interest of tuberculosis control, planning for x-rays, tuberculin testing and sanatorium care when necessary. Twenty-five children and adults have been x-rayed at Western Maine Sanatorium.

Assistance was given to adults to demonstrate bedside care and assist in bringing those who are not receiving medical supervision or care in touch with available resources.

Ten Child Health Conferences were held in Paris with assistance of doctors, dentist and volunteers. Infants and pre-school children were examined. Twenty-eight of these children were tuberculin tested at request of the examining physician. Thirty-three received protection against whooping cough. Diphtheria and smallpox protection was offered to those desiring it. One hundred and twenty-one children were given physical examinations. One child reacting to

tuberculin test was x-rayed at Western Maine Sanatorium as was the parents of the child. The children attending the Conferences represent a very small percentage of all the children in the community who do not have medical supervision by any doctor, especially in the South Paris section of town; it is desirable to hold these conferences monthly so that all children may have an opportunity to receive regular medical supervision.

The coming year presents new challenges. I am looking forward to these being met by interested and cooperative volunteers. Emphasis is still being placed on the desirability of a Health Council which would serve as a means of coordinating the efforts of all organizations in improving the health of the community.

I would like to express my thanks to the volunteers who assisted with the health program for Paris and to the Superintendent of Schools, Mr. Puffer. A very special thanks to the selectmen, doctors and the Kiwanis Club who have at all times been most helpful and cooperative.

Respectfully submitted,

CLARICE B. PURCELL, R. N.,

Public Health Nurse.

Report of Health Officer

To the Selectmen and Citizens of the Town of Paris:

The following diseases were reported to the Health Officer during the year 1947:

Measels	79 cases
Chickenpox	69 cases
Scarlet fever	47 cases
Whooping cough	26 cases
German measles	5 cases
Pneumonia	4 cases
Mumps	3 cases
Meningitis	1 case

234 cases

An immunization program was carried, and in April, 1947, 397 children and adults were vaccinated against small pox and 284 children received taxoid protection against diphtheria. The response to this program was indeed gratifying.

A new state law requires each town to offer free vaccination and immunization for diphtheria and pertussis. This can be arranged by contacting the Health Officer.

Respectfully submitted,

JOSEPH A. VILLA, M. D.,

Health Officer.

Warrant for Town Meeting

To Elmore C. Edmunds, a Constable of the Town of Paris:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Paris, qualified by law to vote in town affairs, to meet in Association Hall, in South Paris Village, in said town, on Monday, the first day of March, next, at ten o'clock in the forenoon, to act upon the following articles, viz:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the town will accept the reports of the Selectmen, School Board and the Board of Health.

Art. 3. To hear the report of the Crocker and Bray funds.

Art. 4. To choose all necessary town officers for the ensuing year.

Art. 5. To see what compensation the Selectmen and the Road Commissioners shall receive for the ensuing year.

Art. 6. To see what sum of money the citizens of Paris will vote to raise for each of the school purposes listed below. Recommendations of the School Committee are as follows:

(a) Common Schools	\$ 39,149 27
(b) High School and Physical Education	22,436 60
(c) Textbooks	1,800 00
(d) Supplies	1,500 00
(e) Insurance	844 86
(f) Lights, Telephone and Water	1,600 00
(g) Repairs	4,000 00
(h) Permanent School Equipment	2,000 00
(i) Medical Inspection	300 00
(j) Vocational Education	1,425 00
(k) Dental Hygiene	144 00

\$ 75,199 73

Art. 7. To see if the town will instruct the School Committee to appoint one or more school physicians.

Art. 8. To see if the town will vote to take, under the provisions of Section 10 of Chapter 37 of the Revised Statutes, so much of the real estate of Carl and Hannah Hakala adjacent to the Brick School lot in South Paris Village as lies easterly of a line running parallel to, and fifty feet distant from, the back side of their barn, for the purpose of enlarging the present Brick School lot so as to provide adequate playground space for the use of said school.

Art. 9. To see if the town will authorize the Superintending School Committee to establish and maintain a course in industrial arts and appropriate a sum of money for the purpose.

Art. 10. To see if the town will vote to authorize the School Committee to carry on a hot lunch program on a town-wide basis.

Art. 11. To see what sum of money the town will vote to raise for a hot lunch program.

Art. 12. To see what sum of money the town will vote to raise for the repair of roads and bridges for the ensuing year.

Art. 13. To see what sum of money the town will vote to raise to pay snow bills for the ensuing year.

Art. 14. To see what sum of money the town will raise and appropriate for State Aid construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R.S. 1944, as amended.

Art. 15. To see what sum of money the town will vote to raise for patrol maintenance within the limits of the town.

Art. 16. To see what sum of money the town will vote to raise for the maintenance of special resolve road within the limits of the town.

Art. 17. To see what sum of money the town will vote to raise for cutting bushes within the limits of the town.

Art. 18. To see if the town will vote to raise money, and what sum, for tarring roads and streets.

Art. 19. To see what sum of money the town will vote to raise for the support of the poor for the ensuing year.

Art. 20. To see what sum of money the town will vote to raise to pay town officers' bills for the ensuing year.

Art. 21. To see what sum of money the town will vote to raise to pay interest on temporary loans.

Art. 22. To see what sum of money the town will vote to raise to pay miscellaneous bills for the ensuing year.

Art. 23. To see if the town will vote to allow any discount on taxes paid or charge interest on unpaid taxes, fix the rate for the same and time or times when discounts will be allowed or interest charged

Art. 24. To see if the town will vote to raise money, and what sum, to take care of abatements and discounts on taxes.

Art. 25. To see if the town will vote to appropriate money, and what sum, to be used in observance of Memorial Day.

Art. 26. To see if the town will vote to appropriate One Hundred Seventy-five Dollars for public health nursing in Paris, said sum to be expended by the State Bureau of Health, for local service.

Art. 27. To see if the town will vote to pay the premium on the bonds of the collector and treasurer for the ensuing year, the same to be paid from the miscellaneous account.

Art. 28. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town; such loan or loans to be paid during the year in which made, out of money raised during such current year by taxes.

Art. 29. To see if the town will authorize the Selectmen to procure a loan or loans for the purpose of refunding tax anticipation notes issued under authority of the preceeding article, such loans not to exceed in the aggregate of Forty Thousand Dollars, and to be made payable not later than April 1, 1949.

Art. 30. To see if the town will authorize the Selectmen to release, assign or sell and convey all interests in real estate acquired by the town by tax deed or tax lien on such terms as they deem advisable, and execute proper instruments of conveyance thereof.

Art. 31. To see whether or not the town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 32. To see what sum of money the town will grant and raise for the privilege of disposing of surface water through the western or "Oxford Park" section of South Paris Village Corporation sewer.

Art. 33. To see if the town will vote to build three catch basins on Gary Street, and raise money for same.

Art. 34. To see if the town will vote to permit bowling on Sunday in the town of Paris, in accordance with the provisions of Chapter 292 of the Public Laws of 1947.

Art. 35. To see if the town will vote to purchase the Case tractor-loader which was leased for the winter, and raise money to pay for the same.

Art. 36. To see if the town will vote to purchase additional equipment for highway and snow removal work, and to raise money for the same.

Art. 37. To see if the town will vote to build a garage for the town school busses, and raise money for the same.

Art. 38. To see if the town will vote to build a garage for the town road machinery, and raise money for the same.

Art. 39. To see what sum of money the town will vote to raise to add to the War Memorial fund which was raised last year and to be subject to the same conditions.

Art. 40. To see if the town will vote to raise money, and what sum, for the repair of sidewalks in the town.

Art. 41. To see if the town will vote to accept the road through the O. K. Clifford Development, as laid out by the selectmen and recorded in the office of the town clerk.

Art. 42. To see if the town will vote to accept the road extending Shurtleff Avenue, as laid out by the selectmen and recorded in the office of the town clerk.

The Selectmen will be in session at the Assessors' Office, South Paris, at nine o'clock A. M., on the day of the meeting, to revise the list of voters.

Given under our hands this 14th day of February,
A. D. 1948.

Respectfully submitted,

LEROY J. ABBOTT,

JOEL A. FOSTER,

PERCY L. TURNER,

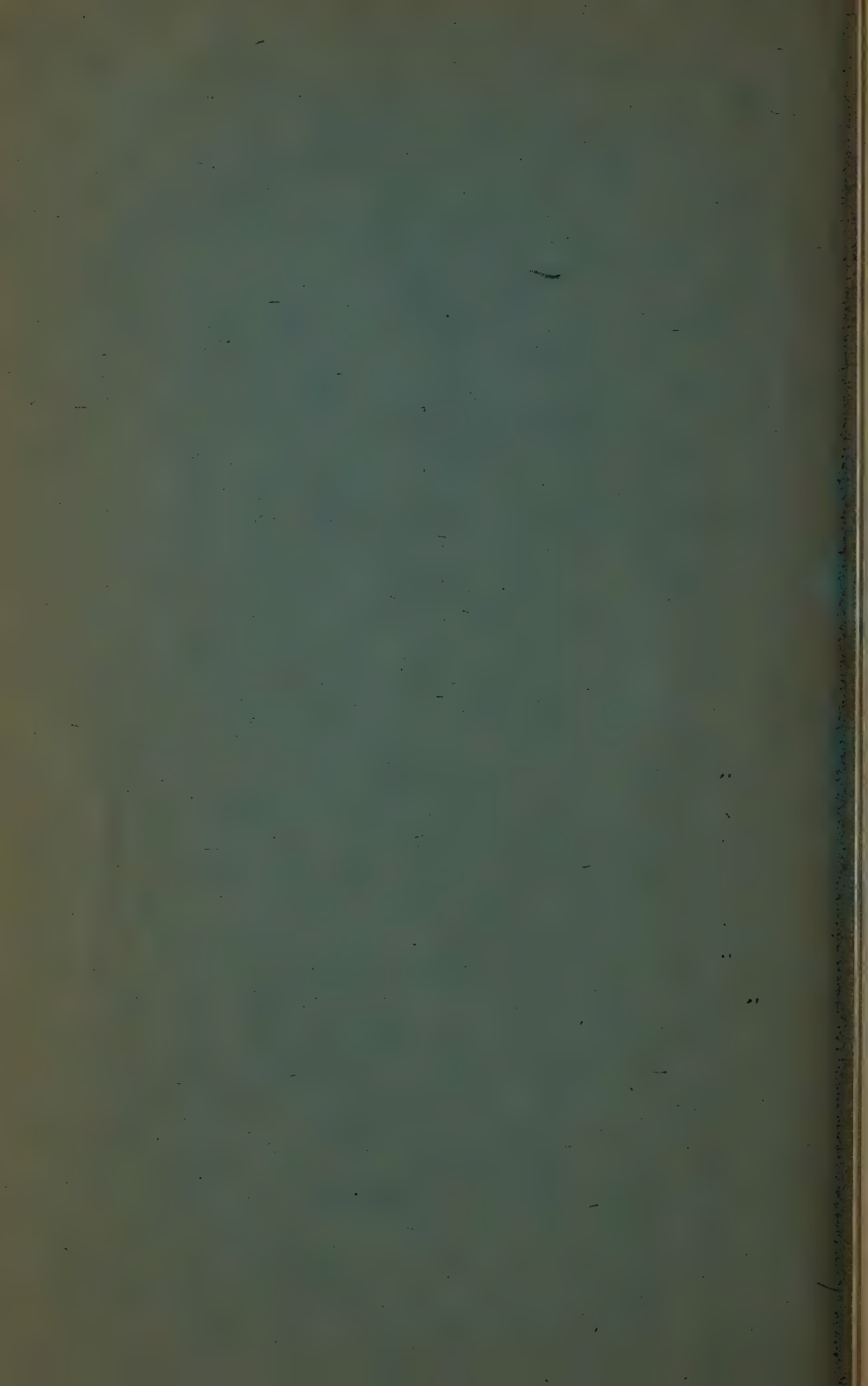
Selectmen of Paris.

ANNUAL
REPORT

Town of
PARIS

Year Ending
December 31

1948



Annual Report

of the

Selectmen, Treasurer, Collector,

Superintendent of Schools,

Public Health Nurse

and

State Department of Audit

for the

Town of Paris

For Year Ending December 31, 1948

Ernest F. Shaw, Printer
South Paris, Maine
1949

Town Officers

Selectmen, Assessors and Overseers of the Poor

JOEL A. FOSTER PERCY L. TURNER
LEROY J. ABBOTT

Road Commissioners

JOEL A. FOSTER KENNETH L. RUSSELL
LEROY J. ABBOTT

Clerk

E. WALKER ABBOTT

Collector

ELMORE C. EDMUNDS

Treasurer

ROBERT T. SMITH

Superintendent of Schools

CHARLES PUFFER

Superintending School Committee

HAROLD C. PERHAM OYAMA J. COLBY
MARION H. MOTT

Sealer of Weights and Measures

MALCOLM G. CLARK

Plumbing Inspector

HIRAM R. GATCHELL

Health Officer

JOSEPH A. VILLA, M. D.

Vital Statistics

TOWN CLERK'S OFFICE

To the Selectmen and Citizens of the Town of Paris:

As I have previously explained in the annual report, the ninety-second Legislature passed certain laws prohibiting all Town Clerks from publishing the annual list of births and marriages.

The following returns of deaths for the year 1948 in the Town of Paris and from Clerks of other Towns, have been made to this office.

Respectfully submitted,

E. WALKER ABBOTT,

Clerk of Paris.

Deaths.

World War II Casualties

		Yrs.	Mos.	Days
April 24, '44	Pfc. Lloyd E. Carver	36	4	16
April 29, '44	Floyd Elmer Foster	19	9	22
June 17, '44	Herbert Buck	24	4	11
June 18, '44	Pfc. Floyd A. Harlow, Jr.	22	2	29
July 3, '44	Carleton E. Richardson	28	7	22
Jan. 25, '45	S. Sgt. Gardner H. Cobb	26	4	24
Jan. 27, '45	Pvt. Tom A. Blaquiére	24	1	9
Feb. 19, '45	H.A. 1st Porter Harvey French	20	4	12
Mar. 17, '45	Major Lawrence D. Gammon	28	0	3

Delinquent 1947 Returns

December				
7	Myra M. Moore	75	2	19
12	Hadassah A. Smith	75	6	27
18	Alice H. Gammon	86	0	19
19	Lillian Brush	31	8	7
20	John B. Dawson	81	3	1
21	William L. Caldwell	72	11	27
26	Alice M. Gould	85	8	23
31	James Leroy Wilkie	54	4	28

1948 Returns

		Yrs	Mos.	Days
January				
2	Charles H. Bumpus	74	1	29
3	Guy B. Morse	67	10	27
23	George H. Soper	81	0	29
28	Irving Merrill	72	3	19
30	James A. Ryder	74	4	17
February				
4	Joseph C. Hogan	60	0	13
4	William M. Mack	80	9	4
4	Lester H. DeCoster	76	4	5
15	Annis Pierce	36	8	1
15	Abbie L. Witt	89	6	4
17	Emma Louise Smith	83	5	19
21	Roy L. F. Chaney	61	9	2
24	Ida B. Whitehouse	91	3	11
26	Harry F. Greenleaf	89	9	16
28	Charlotte Howard Curtis	85	8	27
March				
2	Bertha E. Whitney	60	8	23
2	Effie Louise Noyes	59	5	3
2	Anna Kahkonen Pike	70	8	5
5	Shirley Record	0	0	9
5	Zilpha A. Plummer	101	4	19
7	Ella W. Watson	84	6	1
9	Samuel L. Fogg	84	3	
12	John S. Smith	79	7	22
19	Mary E. True	82	1	21
21	Nellie M. Goodwin	62	7	11
23	Fannie G. Burnell	97	8	19
23	William Earle Stuart	66	5	27
24	Forest C. Ives	53	7	26
24	Charlotte G. Bennett	64	11	28
25	Thomas E. R. Barnes	52	11	25
April				
2	Miranda E. Emerson	82	1	19
4	William Eustis Brooks	79	7	6
9	Llewellyn Brackett Emmons	58	10	11
10	Daniel Chambers	98	0	19
13	John Clyde Morrill	67	5	28
14	Catherine S. Bergensen	51	4	14
15	Paul James Verrill	54	7	2
15	Edwin A. Barker	73	7	20
20	Eva V. Sweet	44	0	25
22	Michael A. Snow	0	0	15
30	Robert M. Levin, M. D.	34	8	24

TOWN REPORT

5

May

3	Clinton I. McAllister	62	7	18
4	Clarence Verne Webber	77	6	6
5	Henry Cummings	61	1	24
7	Ralph E. Sturtevant	67	7	12
8	Effie Titcomb	84	10	17
9	William Oman	66	1	3
19	Agnes D. Currier	84	11	14
20	Edwin N. Anderson	92	4	29
21	Kaarlo Lindewall	60	1	6
23	Angie I. Robbins	79	5	27
29	George E. Buck	77	1	1
29	Hazel DeCoster	54	8	4
30	Cora Sanborn	83	6	20

June

9	Carrie E. Swett	85	1	28
15	Mary E. Silk	59	7	14
15	Aune Kustaava Keranen	67	9	6
29	John A. Cumminings, Jr.	9	5	5
29	Francis J. Healey, Jr.	13	1	22

July

2	Guy Estes	80	2	18
10	Edith S. Woodsum	47	1	23
26	Lila E. Abbott	82	8	10

August

6	George M. Bailey	86	3	17
8	Theodore C. Gouin	49	0	20
11	Annie F. Clifford	84	6	19
12	Louella Clough	84	4	6
12	Almore A. Everett	73	11	13
19	Leon L. Swallow	80	3	19
22	Lloyd Webster	57	9	10
22	Edward Sherman Eastman	58	7	11
25	Charlotte E. Gates	81	1	0

September

2	Paul Hilden	69	6	20
6	Wadsworth Spring	79	1	20
17	Roland Young	43	3	14
19	Walter I. Russ	70	7	1
22	Benjamin Taylor	72	1	1
23	Cathryn Merrill	7 hrs. 30 min.		
25	Harry O. Stimson	74	10	28
28	Uno Higgins	34	4	12
30	Carl Emery	55	4	13

October

7	Phillip Schoolcraft	23	10	8
11	Dorothy J. Schmidlin	52	5	23
15	Addison H. Flanders	10	10	4
18	Lillie Canwell Thorne	83	0	15
20	Robert S. Paine	21	9	22
23	Arthur A. Dascomb	72	10	24
28	Harold O. Webster	60	9	15

November

1	John S. DeCoster	62	10	25
3	Clara V. Herms	74	10	20
4	John Henry Maatta	67	9	6
6	Deborah Rowe	83	6	7
22	Mary S. Oman	57	4	1
23	Grace L. Bonney	63	10	3
27	Elizabeth M. Woodman	89	10	17
28	Ida Kahkonen	55	7	27

December

6	Hiram A. Calef	58	5	14
8	Elvira Parker Trask Maddix	72	3	7
9	Nellie V. Simpson	75	4	29
9	James L. Barrett	60	2	22
9	Esko Niskanen	61	4	2
14	George S. Boutelle	86	5	7
15	Evelyn L. Morey	75	8	14
18	Hattie Almira Bane	37	0	10
22	Edna I. Field	88	1	7

TOWN REPORT

Assessors' Report

Amount of resident real estate,	\$1,935,935.00
Amount of non-resident real estate,	304,860.00
Total real estate,	\$2,240,795.00
Amount of resident personal estate,	\$524,050.00
Amount of non-resident personal estate,	116,385.00
Total personal estate,	640,435.00
Total valuation,	\$2,881,230.00
Total value of land,	\$ 656,020.00
Total value of buildings,	\$1,584,775.00
Gain in valuation over last year,	\$ 87,260.00

Appropriated and Assessed

State tax,	\$ 19,186.57
County tax,	8,199.50
Common schools,	39,149.27
High schools,	22,436.60
Textbooks,	1,800.00
Supplies,	1,500.00
Insurance,	844.86
Lights, water and telephone,	1,600.00
Repairs,	4,000.00
Permanent school equipment,	2,000.00
Medical inspection,	300.00
Vocational education,	1,425.00
Dental hygiene,	144.00
Industrial arts,	5,000.00
Highways and bridges,	15,000.00
Snow removal,	17,000.00
State Aid road,	1,791.00
Patrol maintenance,	1,670.00
Special resolve road maintenance,	700.00
Cutting bushes,	600.00
Tarring roads,	6,000.00
Support of poor,	8,500.00
Town officers,	8,500.00

Interest,	800.00
Miscellaneous account,	3,500.00
Abatements,	300.00
Memorial Day,	150.00
Public health nurse,	175.00
State of Maine publicity,	100.00
War memorial,	1,000.00
Sewer,	1,000.00
Catch basins,	750.00
Case tractor-loader,	4,000.00
New truck,	6,500.00
Grader,	2,200.00
Garage for equipment,	1,500.00
Sidewalk repairs,	1,000.00
Overlay in assessing,	6,065.61
Supplemental taxes,	253.81

Total committed to collector, \$196,641.22

Rate of taxation, .067 on a dollar; \$67.00 on a thousand dollars.

Number of polls taxed, 1,115.

Number of polls not taxed, 206.

Amount assessed on each poll, \$3.00.

Number of male dogs, 202.

Number of female dogs, 36.

Number of spayed dogs, 139.

Number of kennels, 2.

Abstract from Assessors' Report to the State Assessors for the Year 1948

Livestock	No.	Av. Val.	Total Val.
Horses and mules,	166	\$72.68	\$12,065.00
Colts 2 to 3 years old, not of draft type,	2	62.50	125.00
Steers, oxen, bulls and beef cattle,	41	49.02	2,010.00
Cows,	790	58.77	46,430.00
Heifers over 2 years old, not yet freshened,	91	40.93	3,725.00
Heifers 18 months to 2 years old,	48	34.48	1,655.00
Goats,	20	15.00	300.00
Swine (over 10 in number),	40	10.50	420.00
Poultry (over 50 in number),	13,320	.66	8,820.00

Total amount, \$75,550.00

All Other Personal Property

Stock in trade,	\$219,350.00
Unmanufactured materials in mills,	4,000.00
Portable mill (1),	200.00
Logs,	3,220.00
Lumber,	27,150.00
Wood and bark,	7,300.00
Boats (10),	385.00
Gasoline pumps and attachments (37),	3,685.00
Musical instruments (196),	11,150.00
Radios (1,005),	16,885.00
Furniture,	6,600.00
Finished products in mills,	19,800.00
Tractors (36),	5,270.00
Machinery and equipment,	205,500.00
Other property,	34,390.00

Total amount,	\$564,885.00
Amount livestock brought forward,	75,550.00

Total amount of personal property,	\$640,435.00
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Railroad property (1),	\$ 9,100.00
Water Company property (3),	2,850.00
Light and Power Co. property (1),	38,500.00
Saw mills (3),	5,000.00
Wood working mills (9),	285,500.00
Tannery,	85,000.00
Feldspar mill,	29,000.00
Cannery,	63,000.00
Pickle factory,	13,200.00

Appropriation Accounts

A. General Government

1. Town Officers' Account

RECEIPTS

Appropriation,	\$8,500.00
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EXPENDITURES

Selectmen's warrants,	9,181.60
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Overdraft transferred to summary,	\$681.60
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Selectmen's Warrants Itemized

Percy L. Turner, selectman,	\$2,085.00
Leroy J. Abbott, selectman,	952.00
Joel A. Foster, selectman,	644.00
Helen L. Briggs, bookkeeping,	509.25
Robert T. Smith, treasurer,	500.00
E. Walker Abbott, clerk,	250.00
Elmore C. Edmunds, collector,	1,961.35
Charles Puffer, superintendent of schools,	2,205.00
Harold Perham, member of school board,	25.00
Oayma J. Colby, member of school board,	25.00
Marion Mott, member of school board,	25.00

Total,	\$9,181.60
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2. Miscellaneous Account

RECEIPTS

Appropriation,	\$3,500.00
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Overlay in assessing,	6,065.61
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Treasurer of State:	
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Bank stock tax,	842.03
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Railroad and telegraph tax,	99.04
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Dog license refund,	148.93
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Aid in fighting forest fires,	65.50
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Reimbursement on expense of spraying shade trees,	200.00
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Reimbursement on expense of repairing catch basin,	74.00
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TOWN REPORT

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South Paris Village Corporation:

Rent of hall and office,	50.00
Office supplies,	1.38
Clinton Maxim, rent of Mountain schoolhouse,	24.00
Howard Twitchell, rent of Town Farm,	50.00
Annie Lehto, rent,	72.00
Costs collected on tax liens,	6.00
Harold Stevens, balance due on note,	50.00
Newton Cummings, sale of Partridge schoolhouse,	100.00
Antti Piirainen, sale of stumpage on Swift gravel pit,	125.00
Paris Farmers' Union, interest on stock and trade dividend,	1.20
Fees for licenses and permits,	72.50
Dorothea Davis, refund on expense of commitment,	11.50
Percy L. Turner, refund on stamped envelopes,	1.36
L. Meehan, sale of old typewriter,	20.00
Cancelled checks,	18.50

Total receipts, \$11,598.55

EXPENDITURES

Selectmen's warrants,	\$10,080.22
Transferred from highway and snow accounts, amounts paid for labor on dump,	42.00
Total expenditures,	10,122.22
Balance transferred to summary,	\$1,476.33

Selectmen's Warrants Itemized

Ernest F. Shaw, town reports,	\$ 676.00
Richard Turner, delivering town reports,	4.50
Donald Dodge, delivering town reports,	4.50
Roger Merrill, delivering town reports,	4.50
Percy L. Turner, postage, telephone and box rent,	19.29
Leroy J. Abbott, postage and telephone,	6.25
Joel A. Foster, telephone,	4.00
Robert T. Smith, stamped envelopes,	34.20
Percy L. Turner, stamped envelopes,	15.00
Elmore C. Edmunds, stamped envelopes and office supplies,	47.00
N. E. Tel. & Tel. Co., telephone service,	129.10
A. L. Lang, tax lien blanks,	10.00

D. L. Garrison, truck guide for collector,	4.50
Ivan's supplies for stapling machine,	1.20
Ernest F. Shaw, stamped envelopes, printing tax bills and voucher jackets,	74.10
Stony Brook Print Shop, printing envelopes,	3.24
Marks Printing House, office supplies and tax receipts,	83.30
Loring, Short & Harmon, record books and supplies,	53.00
Howard's Rexall Stores, valuation books and office supplies,	42.85
Casco Bank & Trust Co., rent of deposit box,	3.60
Casco Bank & Trust Co., imprinting check books,	19.93
Casco Bank & Trust Co., service charges on checking account,	80.40
Remington-Rand, Inc., maintenance service and supplies,	16.47
Evan C. Martin, typewriter,	126.23
Evan C. Martin, repairs on check writer,	21.00
Fred L. Tower Companies, Maine Register,	10.00
Percy L. Turner, use of car,	240.00
Leroy J. Abbott, use of car,	130.00
Joel A. Foster, use of car,	120.00
Elmore C. Edmunds, car to Portland,	6.00
Robert T. Smith, car to Portland and Augusta,	18.00
Percy L. Turner, expenses at assessors' meetings,	11.05
Robert T. Smith, services as moderator,	10.00
W. J. Wheeler & Co., Inc.:	
Bonds for collector and treasurer,	160.00
Employers' liability insurance,	578.77
Insurance on town shed and storehouse,	59.05
Casco Bank & Trust Co., rent of hall and office,	500.00
Elmore C. Edmunds, tax on Association Block as part of rent,	670.00
West Paris Village Corporation, water contract, W. P. H. S.,	48.00
Canadian National Railway, roadway rental,	2.00
Paris Hardware Co., supplies,	.88
Kenneth Russell, cash paid for express,	1.21
E. Walker Abbott, cash paid for express,	2.20
Percy L. Turner, cash paid for freight,	1.72
Elmer R. Briggs, repairs on office clock,	.75
South Paris Village Corporation, fires outside Corporation,	341.00
West Paris Fire Department, fires outside Corporation,	110.75

TOWN REPORT

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West Paris Village Corporation, use of fire truck,	85.00
Abbott payroll, labor at forest fire,	7.50
Blanchard Associates, Inc., fire pumps,	88.22
Blue Rock Quarry, rebuilding catch basin, Market Square,	148.00
William Clark, repairing catch basin,	4.00
J. B. Cole & Son, material for repairing catch basin,	3.50
Russell payroll, cleaning catch basins,	20.00
R. G. Pike, labor with bulldozer at dump,	28.00
Penley Brothers Co., labor with bulldozer at West Paris dump,	7.50
George Tuell, labor at dump, West Paris	16.13
Arthur Thurlow, labor at dump,	646.00
Howard Benson, labor at dump,	21.00
Market Square Shell Station, oil for use at dump,	.90
Central Maine Power Co., lights at town garages,	2.75
Clarence Jackson, cleaning Square,	138.00
Russell payroll, cleaning Square,	30.25
Paris Farmers Union, broom,	1.75
Reynolds Tree Expert Co., spraying shade trees,	400.00
South Paris Village Corporation Water Works, balance due on water rent at Walker house,	2.00
Elmer Cummings, surveying street and school yard,	17.50
Elmore C. Edmunds, posting town meeting and election warrants,	21.00
Election payrolls,	350.00
Margaret Bowker, flag for use in election hall,	2.00
Robert T. Smith, legal services and expenses,	39.38
Gray and Stewart, legal services,	5.00
Dr. Joseph A. Villa, services as health officer,	200.00
May's Drug Store, supplies for board of health and nurse,	39.90
Advertiser-Democrat, printing assessors notice,	10.00
Harry A. Packard, services as truant officer,	31.10
Dr. C. M. Merrill, disposal of dog,	3.50
George Tuell, moving and burying horse,	9.00
Carl Cash, burying horse,	4.50
Vital statistics payroll,	31.25
Harvey E. Powers, real estate transfers and recording deed,	43.00
Treasurer of State, Audit Department, 1947 audit,	131.82
Maine Municipal Association, annual dues,	65.00
Hiram R. Gatchell, plumbing inspections,	130.00
State of Maine, Bureau of Social Welfare, aid for dependent children,	1,874.67

Roland LaBay, plumbing inspections,	50.00
State of Maine, Department of Institutional Service, sanatorium case,	61.42
Mrs. James Record, board of child of sanatorium case,	234.00
Rose Robinson, board of child of sanatorium case,	360.00
George F. Eastman Estate, clothing for children of sanatorium case,	59.07
Lucien F. Davis, groceries for sanatorium case,	85.17
Wheeler's Wood Yard, wood for sanatorium case,	18.50
Elmore C. Edmunds, serving commitment notices,	2.50
Robert Milton, serving commitment notice,	1.90
Dr. D. M. Stewart, three commitments,	15.00
Dr. Joseph Villa, commitment,	5.00
Robert L. Milton, trip to Augusta with patient,	15.00
Herman W. Card, trip to Augusta with patient,	8.00
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Total,	\$10,080.22

C. Health and Sanitation

1. Public Health Nurse

RECEIPTS

Appropriation,	\$175.00
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EXPENDITURES

Selectmen's warrant, State of Maine, State Bureau of Health,	\$175.00
Account balanced.	

D. Highways and Bridges

1. Highway Account

RECEIPTS

Appropriation,	\$15,000.00
Cancelled check,	10.80
Transferred from miscellaneous account, for labor at dump paid for out of highway account,	27.00
Received for labor:	
Keith Emery,	12.00
South Paris Village Corporation,	49.00
Clarence G. Morton,	71.75
Winfred Scott,	12.50

TOWN REPORT

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Norway Airport,	7.00
Town of Woodstock,	56.00
Burnham & Morrill Co.,	20.25
Town of Oxford,	60.75
Kenneth Aldrich,	10.00
Robert L. Milton,	4.50
Wilner Wood Products Co.,	1,151.50
W. Bunger,	2.00
Oxford County Agricultural Society,	36.00
O. K. Clifford,	132.00
Town of Greenwood,	33.50
State of Maine,	12.18
Town of Norway,	350.86
Robert G. Pike,	159.00
John Cleveland,	15.00
Sanborn's Motor Express,	4.00
Maintenance of unimproved road,	132.30

Total receipts,	\$17,369.89
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EXPENDITURES

Selectmen's warrants,	\$17,084.48
Transferred to Truck No. 3 account,	112.00

Total expenditures,	17,196.48
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Balance December 31, 1948,	\$173.41
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Summary of Highway Expenditures**South Paris Section:**

Payrolls,	\$7,817.38
Materials,	693.93
	<hr/> \$ 8,511.31

West Paris Section:

Payrolls,	\$3,474.59
Materials,	811.23
Transferred to Truck No. 3 account,	112.00
	<hr/> 4,397.82

Paris Hill Section:

Payrolls,	\$3,864.64
Materials,	422.71
	<hr/> 4,287.35

Total expenditures,	\$17,196.48
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2. Snow Removal

RECEIPTS

Appropriation,	\$17,000.00
Treasurer of State,	2,170.00
Cancelled check,	19.44
Transferred from miscellaneous account, for labor paid for out of snow account,	15.00
Received for labor:	
A. W. Walker & Son,	\$ 58.50
Arthur A. Herrick,	7.50
O. K. Clifford,	56.50
Paris Tanning Co.,	15.75
Kenneth Russell,	9.00
Guy Trask,	4.50
Burnham & Morrill Co.,	42.75
Willard G. Pratt,	9.60
Esther R. Phillips,	19.60
Archie G. Goodwin,	9.00
Ripley & Fletcher Co.,	6.75
A. L. Russell,	15.75
Titus Motor Co., Inc.,	4.50
Emil Haata,	5.00
Paris School Department,	28.20
Total receipts,	\$19,497.34

EXPENDITURES

Selectmen's warrants,	19,818.55
Overdraft transferred to summary,	\$321.21

Summary of Expenditures

Payrolls,	\$14,771.08
Repairs and equipment,	3,602.65
Gas and oil,	220.48
Garage rent and lights,	103.88
Supplies,	1,019.10
Insurance,	51.36
Use of fields for winter roads,	50.00
Total expenditures,	\$19,818.55

3. State Aid Road**RECEIPTS**

Appropriation,	\$1,791.00
State of Maine,	1,790.15
Total receipts,	\$3,581.15

EXPENDITURES

Selectmen's warrants,	3,551.47
Balance transferred to summary,	\$29.68

4. Patrol Maintenance**RECEIPTS**

Appropriation,	\$1,670.00
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EXPENDITURES

Selectmen's warrant, Treasurer of State,	1,666.70
Balance transferred to summary,	\$3.30

5. Special Resolve Road Maintenance**RECEIPTS**

Appropriation,	\$700.00
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EXPENDITURES

Transferred to tarring roads account,	\$700.00
Account balanced.	

6. Maintenance of Unimproved Roads**RECEIPTS**

Transferred to accounts receivable, due from State,	\$2,804.32
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EXPENDITURES

Selectmen's warrants,	2,848.12
Overdraft transferred to summary,	\$43.80

7. Cutting Bushes**RECEIPTS**

Appropriation,	\$600.00
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EXPENDITURES

Selectmen's warrants, labor payrolls,	553.25
Balance transferred to summary	\$46.75

8. Tarring Roads

RECEIPTS

Appropriation,	\$6,000.00
Transferred from special resolve maintenance account,	700.00
Received from individuals for tar and applying:	
Paris Manufacturing Co.,	7.00
L. W. Titus,	23.00
Herman Wilson,	16.00
Donald Chapman,	16.00
Charles Verrill,	20.00
Paris Lodge, F. & A. M.,	10.00
Mary P. Burchfield,	50.00
Dr. C. M. Merrill,	86.00
United Feldspar and Minerals Co.,	30.00
James Barrett,	20.00
Dr. R. S. Houghton,	40.00
John McKeen,	30.00
Market Square Shell Station,	50.00
Clark C. Newton,	20.00
Arthur Kelleher,	15.00
O. K. Clifford Co., Inc.,	76.00
H. Walter Dennison,	15.00
Oxford Park Radio & Electric Service,	10.00
L. J. Abbott,	25.00
County of Oxford,	16.00
L. H. Norris,	48.00
W. G. Cushman,	20.00
Clarence Richardson,	4.00
K. E. Aldrich,	32.00
L. M. Longley & Son,	2.00
Henry McAllister,	10.00
Robert C. Dennison,	15.00
Total receipts,	\$7,406.00

EXPENDITURES

Selectmen's warrants,	7,667.62
Overdraft transferred to summary,	\$261.62

Summary of Expenditures

Tar and other materials,	\$5,154.83
Labor payrolls,	1,937.79
Equipment,	575.00
	<hr/>
	\$7,667.62

9. Repairing Sidewalks**RECEIPTS**

Appropriation,	\$1,000.00
Received from individuals:	
South Paris Savings Bank,	70.00
Clarence J. Perham,	36.50
Gray & Stewart,	40.00
Harvey E. Powers,	49.00
Casco Bank & Trust Co.,	67.00
Ida Tuttle,	48.00
George F. Eastman Estate,	44.00
N. Dayton Bolster Co.,	46.00
Raymond Atwood,	48.00
West Paris Building Association,	94.00
A. C. Maxim,	35.00
Harlan Wilson,	36.00
Lucien F. Davis,	35.00
National Co-Operative Store, Inc.,	37.50
Perley C. May,	25.00
Elsie C. Barnes,	39.00
Accounts receivable, amounts due from individuals,	119.50
Total receipts,	\$1,869.50

EXPENDITURES

Selectmen's warrants,	1,856.03
Balance transferred to summary,	\$13.47

10. Garage for Equipment**RECEIPTS**

Appropriation,	\$1,500.00
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EXPENDITURES

Selectmen's warrants,	1,894.33
Overdraft transferred to summary,	\$394.33

11. Catch Basins**RECEIPTS**

Appropriation,	\$750.00
Sanborn's Motor Express, refund,	3.74
Total receipts,	\$753.74

EXPENDITURES

Selectmen's warrants,	228.62
Balance December 31, 1948,	\$525.12

12. Western Section Sewer**RECEIPTS**

Appropriation,	\$1,000.00
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EXPENDITURES

Selectmen's warrant, South Paris Village Corporation,	\$1,000.00
Account balanced.	

13. Town of Paris, Gas Tank**RECEIPTS**

Town of Paris:

Truck No. 1,	\$ 340.48
Truck No. 4,	778.04
School conveyance,	430.83
Tractor—Shovel,	458.96
Grader,	153.60
Kenneth Russell (gas used in his truck when plowing snow),	54.05

Total receipts,	<u>\$2,215.96</u>
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EXPENDITURES

Selectmen's warrants, Ripley & Fletcher Co., gas,	\$2,031.68
Overdraft, January 1, 1948,	266.11

Total expenditures,	<u>2,297.79</u>
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Overdraft transferred to summary,	<u>\$81.83</u>
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14. Town Equipment Account**a. Truck No. 1****RECEIPTS**

Earnings of truck,	\$1,917.84
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EXPENDITURES

Selectmen's warrants:

Difference on exchange of trucks,	\$1,000.00
Gas and oil,	340.48
Repairs,	680.33
Insurance,	7.26

<u>2,028.07</u>

Overdraft transferred to summary,	<u>\$110.23</u>
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b. Truck No. 2**1. Purchase of Truck****RECEIPTS**

Appropriation,	\$6,500.00
Pittsfield Motor Sales, refund of tax,	95.13
Total receipts,	<u>\$6,595.13</u>

EXPENDITURES

Selectmen's warrants, cost of truck and snow plow,	<u>6,141.60</u>
Balance transferred to summary,	\$453.53

2. Operation of Truck**RECEIPTS**

Earnings of truck,	\$1,834.22
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EXPENDITURES**Selectmen's warrants:**

Gas and oil,	\$466.01
Repairs,	763.24
Insurance,	182.90
	<u>1,412.15</u>

Balance transferred to summary,	<u>\$422.07</u>
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c. Truck No. 3**RECEIPTS**

Earnings of truck,	\$ 932.25
Transferred from highway account,	112.00
Total receipts,	<u>\$1,044.25</u>

EXPENDITURES**Selectmen's warrants:**

Gas, oil and repairs,	\$1,148.82
Insurance,	70.95
	<u>1,219.77</u>

Overdraft transferred to summary,	<u>\$175.52</u>
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d. Truck No. 4**RECEIPTS**

Earnings of truck,	\$2,281.70
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EXPENDITURES

Selectmen's warrants:

Gas and oil,	\$ 778.04	
Repairs,	2,605.47	
Insurance,	256.05	
	<hr/>	3,639.56

Overdraft transferred to summary,	\$1,357.86
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e. Truck No. 5**RECEIPTS**

Earnings of truck,	\$1,737.00
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EXPENDITURES

Selectmen's warrants:

Gas, oil and repairs,	\$1,304.89	
Insurance,	279.14	
	<hr/>	1,584.03

Balance transferred to summary,	\$152.97
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f. Case Tractor—Shovel**RECEIPTS**

Appropriation,	\$4,000.00
Earnings of shovel,	1,995.75
	<hr/>

Total receipts,	\$5,995.75
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EXPENDITURES

Selectmen's warrants:

Purchase of shovel,	\$4,000.00	
Gas and oil,	458.96	
Insurance,	148.21	
Repairs,	771.21	
	<hr/>	5,378.38

Balance December 31, 1948,	\$617.37
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g. Huber Grader**RECEIPTS**

Appropriation,	\$2,200.00
Earnings of grader,	868.75
	<hr/>

Total receipts,	\$3,068.75
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EXPENDITURES

Selectmen's warrants:

Purchase of grader,	\$2,650.00
Gas and oil,	153.60
Repairs,	158.82
Insurance,	58.84
	<hr/>
	3,021.26

Balance transferred to summary,	<hr/>	\$47.49
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E. Charities and Corrections**1. Poor Relief Account****a. Poor of the Town of Paris****RECEIPTS**

Appropriation,	\$8,500.00
Refunded on amounts paid for poor of Paris in 1947,	65.00
Refunded on amounts paid for poor of Paris in 1948,	102.66
	<hr/>
Total receipts,	\$8,667.66

EXPENDITURES

Selectmen's warrants,	\$8,807.29
Accounts transferred to poor account from trust fund interest account,	110.73
	<hr/>
Total expenditures,	8,918.02
	<hr/>
Overdraft transferred to summary,	\$250.36

Paid for the Poor of Paris

Lawrence Abbott:

Groceries,	\$275.69
Rent,	80.00
Medical services,	11.50
Medical supplies,	41.55
Glasses,	28.00
Hospital treatment,	128.60
	<hr/>
	\$ 565.34

Donald Billings:

Groceries,	\$124.84
Clothing,	60.36
Household supplies,	10.17
Dental work,	20.00
Hospital treatment,	23.00
Ambulance to hospital,	12.00

250.37

Earle Billings:

Groceries,	\$42.22
Fuel,	16.00
Hospital treatment,	53.00
Household supplies,	4.00

115.22

Joseph Bryant:

Cash loan for living expenses,	\$ 25.00
Groceries,	183.79
Clothing,	43.57
Medical services,	22.50

274.86

Nelson Cole:

Groceries,	\$12.45
Clothing,	13.53
Transportation to hospital,	10.00
Medical services,	9.25

45.23

Mrs. Chester Cummings:

Town of Farmington, supplies furnished,	\$ 20.46
Town of Wilton, supplies furnished,	335.48
Groceries,	164.02
Fuel,	27.50
Rent,	50.00
Lights,	5.40
Clothing,	22.93
Household furnishings and supplies,	43.60

669.39

Kenneth Durgin:

Groceries,	\$79.46
Clothing,	43.34
Medical services,	50.00

172.80

Harold Hazelton:

Groceries,	24.95
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TOWN REPORT

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Ernest Libby:		
Groceries,	\$33.85	
Clothing,	25.70	
Fuel,	5.00	
		<hr/> 64.55
Philip Melanson:		
Town of Poland, supplies furnished,		327.30
Ellsworth Murch, Jr.:		
Medical services,		37.00
Lucie Parlin:		
Town of Norway, supplies furnished,		268.39
Toivo Piirainen:		
Groceries,	\$192.87	
Birth certificates,	5.00	
		<hr/> 197.87
Albert Pratt:		
Groceries,		16.68
Thomas Radcliffe, Jr.:		
Town of Poland, supplies furnished,		278.71
Clifford Ring:		
Cash loan for living expenses,	\$25.00	
Board of child,	44.00	
Medical services,	6.00	
Medicine,	2.85	
Clothing,	18.20	
School lunches for two children,	16.00	
		<hr/> 112.05
Albert Ryerson:		
Board,	\$462.50	
Glasses,	7.00	
Clothing,	8.50	
Miscellaneous expense,	6.74	
		<hr/> 484.74
Jason Smith:		
Groceries,	\$48.47	
Hospital treatment,	10.00	
		<hr/> 58.47
Flemming Tamm:		
Medical services,		23.75
James Walker:		
Board,	\$240.00	
Clothing,	17.84	
Medical services,	13.00	
		<hr/> 270.84

Minnie Whitman:		
Board,		216.00
Margaret Young:		
Groceries,	\$139.74	
Rent,	59.00	
Fuel,	30.00	
Moving goods,	4.00	
		<hr/> 232.74
Roland Young:		
Cash for support,	\$162.63	
Board and care at nursing home,	221.38	
Hospital treatment,	407.99	
Medical services,	2.00	
		<hr/> 794.00
Tramps:		
Meals,	\$3.85	
Feeding and lodging,	5.00	
Transportation to Portland,	1.50	
		<hr/> 10.35
Care of children in custody of State,		57.46
Supplemental aid to A. D. C. cases:		
Case No. 1,		108.76
Case No. 2,		128.00
Supplemental aid to Old Age Assistance cases:		
Case No. 1,		74.00
Case No. 2,		39.74
Case No. 3,		30.00
Case No. 4,		465.00
Case No. 5,		283.00
Case No. 6,		175.50
Case No. 7,		220.00
Case No. 8,		208.27
Case No. 9,		43.82
Case No. 10,		157.64
Case No. 11,		269.68
Supplemental aid to person receiving pension for blind,		8.00
Aid to World War veterans:		
Case No. 1,		807.22
Case No. 2,		117.77
Case No. 3,		57.36
Case No. 4,		52.54
Paid for poor of Paris, afterward repaid,		102.66
Total paid for poor of Paris,		<hr/> \$8,918.02

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b. Poor of State of Maine

RECEIPTS

Treasurer of State of Maine,	\$3,564.52
Transferred from poor of other towns account,	111.94
Total receipts,	<u>\$3,676.46</u>

EXPENDITURES

Overdraft, January 1, 1948,	\$ 521.14
Selectmen's warrants,	3,940.87
Transferred to poor of other towns account,	20.71
Total expenditures,	<u>4,482.72</u>
Overdraft December 31, 1948, due from State,	\$806.26

Paid for Poor of State

Leslie Bates,	\$ 641.01
James P. Cook,	11.61
Francis Healy,	227.14
Mrs. John Edward Hooper,	140.04
Henry Kilponen,	480.00
Ralph Mosher,	708.02
Sidney Russell,	762.32
Wallace Russell,	103.58
George Smith,	13.16
Albert Thorne,	5.46
Daniel Ulback,	217.50
Aid to Old Age Assistance cases:	
Case No. 1,	106.64
Case No. 2,	47.85
Case No. 3,	275.82
Aid to veterans and their families:	
Case No. 1,	26.75
Case No. 2,	6.60
Case No. 3,	15.43
Case No. 4,	40.00
Case No. 5,	20.71
Paid for Albert Levesque, transferred to poor of other towns account,	111.94
Total,	<u>\$3,961.58</u>

c. Poor of Other Towns

RECEIPTS

Town of Bethel:	
Herbert Hatfield,	\$ 43.47
Aid to veteran,	7.79
Town of Buckfield:	
Annie Lehto,	111.83
Aid to old age assistance case,	22.00
Town of Casco, aid to veteran,	118.74
Town of Farmington, Ernest Crocker,	130.30
Town of Mechanic Falls, aid to veteran,	21.96
Town of Norway, Bertha Murch,	6.00
Town of Oxford, aid to old age assistance case,	153.41
Town of Parsonsfield, aid to veteran,	126.26
Town of Rumford, Alvin Goddard,	15.08
Town of Van Buren, Albert Levesque,	233.05
Town of Woodstock:	
Aid to A. D. C. case,	15.65
Aid to old age assistance case,	28.73
Daniel Ulback, board paid by State and credited to	
Annie Lehto account,	216.00
Individuals, payments on account,	26.00
Transferred from poor of State account,	20.71
Total receipts,	\$1,296.98

EXPENDITURES

Overdraft January 1, 1948,	\$ 271.41
Selectmen's warrants,	1,247.59
Transferred to poor of State account,	111.94
Total expenditures,	1,630.94
Overdraft due from other towns,	\$333.96

Paid for Poor of Other Towns

Hattie Crocker, Farmington,	\$ 30.35
Herbert Hatfield, Bethel,	43.47
Annie Lehto, Buckfield,	381.31
Albert Levesque, Van Buren,	233.05
Bertha Murch, Norway,	6.00
Aid to veterans:	
Case No. 1, Mechanic Falls,	21.96
Case No. 2, Parsonsfield,	142.26
Case No. 3, Casco,	118.74

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Case No. 4, Bethel,	52.29
Case No. 5, Greenwood,	120.74
Aid to A. D. C. case, Woodstock,	16.65
Aid to old age assistance cases:	
Aid to A. D. C. case, Woodstock,	15.65
Case No. 1, Woodstock,	28.73
Case No. 2, Buckfield,	17.00
Case No. 3, Oxford,	127.27
Case No. 4, transferred to poor of State account,	20.71
	<hr/>
Total paid for poor of other towns,	\$1,359.53

2. Effie Swan Special Account**RECEIPTS**

Balance, January 1, 1948,	\$765.70
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EXPENDITURES

Selectmen's warrants,	253.80
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Balance, December 31, 1948,	\$511.90
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Selectmen's Warrants Itemized**South Paris Village Corporation Water**

Works, water rent,	\$20.00
Elmore C. Edmunds, taxes,	81.00
Roland M. LaBay, plumbing repairs,	9.25
Ronald C. Tyler, repairs,	85.05
Cullinan's, wood,	40.50
Effie Swan, cash,	18.00

Total,	\$253.80
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G. Education**1. Common Schools****RECEIPTS**

Balance, January 1, 1948,	\$15,809.95
Appropriation,	39,149.27
Other receipts,	22,060.41

Total receipts,	\$77,019.63
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EXPENDITURES

Selectmen's warrants,	61,177.85
-----------------------	-----------

Balance, December 31, 1948,	\$15,841.78
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2. High Schools**RECEIPTS**

Balance, January 1, 1948,	\$ 8,566.67
Appropriation,	22,436.60
Other receipts,	8,956.52

Total receipts,	\$39,959.79
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EXPENDITURES

Selectmen's warrants,	31,889.11
-----------------------	-----------

Balance, December 31, 1948,	\$8,070.68
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3. Textbooks**RECEIPTS**

Balance, January 1, 1948,	\$ 255.89
Appropriation,	1,800.00
Other receipts,	1,035.01

Total receipts,	\$3,090.90
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EXPENDITURES

Selectmen's warrants,	2,459.85
-----------------------	----------

Balance, December 31, 1948,	\$631.05
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4. Supplies**RECEIPTS**

Balance, January 1, 1948,	\$ 236.66
Appropriation,	1,500.00
Other receipts,	1,285.00

Total receipts,	\$3,021.66
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EXPENDITURES

Selectmen's warrants,	2,471.33
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Balance, December 31, 1948,	\$550.33
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5. Insurance**RECEIPTS**

Balance, January 1, 1948,	\$ 16.47
Appropriation,	844.86

Total receipts,	\$861.33
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EXPENDITURES

Selectmen's warrants,	\$861.33
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Account balanced.

6. Repairs**RECEIPTS**

Balance, January 1, 1948,	\$ 768.16
Appropriation,	4,000.00
Other receipts,	1.36

Total receipts,	\$4,769.52
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EXPENDITURES

Selectmen's warrants,	4,405.43
-----------------------	----------

Balance, December 31, 1948,	\$364.09
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7. Permanent School Equipment**RECEIPTS**

Balance, January 1, 1948,	\$ 173.66
Appropriation,	2,000.00
Other receipts,	151.00

Total receipts,	\$2,324.66
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EXPENDITURES

Selectmen's warrants,	1,938.03
-----------------------	----------

Balance, December 31, 1948,	\$386.63
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8. Water, Lights and Telephone**RECEIPTS**

Balance, January 1, 1948,	\$ 74.26
Appropriation,	1,600.00
Other receipts,	96.52

Total receipts,	\$1,770.78
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EXPENDITURES

Selectmen's warrants,	1,511.27
-----------------------	----------

Balance, December 31, 1948,	\$259.51
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9. Vocational Education**RECEIPTS**

Balance, January 1, 1948,	\$ 479.59
Appropriation,	1,425.00
Other receipts,	921.45

Total receipts,	\$2,826.04
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EXPENDITURES

Selectmen's warrants,	1,825.34
Balance, December 31, 1948,	<u>\$1,000.70</u>

10. Industrial Arts**RECEIPTS**

Appropriation,	\$5,000.00
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EXPENDITURES

Selectmen's warrants,	4,199.90
Balance, December 31, 1948,	<u>\$800.10</u>

11. Medical Inspection**RECEIPTS**

Appropriation,	\$300.00
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EXPENDITURES

Selectmen's warrants,	\$300.00
Account balanced.	

12. Dental Hygiene**RECEIPTS**

Balance, January 1, 1948,	\$144.00
Appropriation,	144.00

Total receipts,	<u>\$288.00</u>
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EXPENDITURES

Selectmen's warrants,	144.00
Balance, December 31, 1948,	<u>\$144.00</u>

13. Automobile Driver Education**RECEIPTS**

Balance, January 1, 1948,	\$200.00
Paris School Department,	25.00

Total receipts,	<u>\$225.00</u>
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EXPENDITURES

Selectmen's warrants,	66.12
Balance, December 31, 1948,	<u>\$158.88</u>

14. Teachers' Retirement Fund and Pension Account

RECEIPTS

Deductions from payrolls,	\$3,695.07
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EXPENDITURES

Selectmen's warrants:

Treasurer of State,	\$3,682.55
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Refund to teacher,	12.50
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Total expenditures,	3,695.05
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Balance transferred to summary,	\$.02
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15. Land for Brick School Yard

EXPENDITURES

Selectmen's warrant, Carl Hakala, for land,	\$2,000.00
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No receipts.

Overdraft, December 31, 1948,	\$2,000.00
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A fully itemized report of school receipts and expenditures will be found in the Superintendent's report.

I. Unclassified

1. Memorial Day

RECEIPTS

Appropriation,	\$150.00
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Town of Hebron,	3.55
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Total receipts,	\$153.55
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EXPENDITURES

Selectmen's warrants:

Music,	\$80.00
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Flags and other supplies,	58.18
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Ice cream cones,	9.70
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Loud speaker,	5.00
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152.88

Balance transferred to summary,	\$.67
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2. Cemetery Special Account**RECEIPTS**

Balance, January 1, 1948,	\$113.39
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EXPENDITURES

Selectmen's warrants,	32.90
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Balance, December 31, 1948,	\$80.49
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3. Maine Publicity**RECEIPTS**

Appropriation,	\$100.00
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EXPENDITURES

Selectmen's warrant, State of Maine Publicity Bureau,	\$100.00
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Account balanced.	
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4. War Memorial**RECEIPTS**

Balance, January 1, 1948,	\$1,000.00
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Appropriation,	1,000.00
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Total receipts,	\$2,000.00
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EXPENDITURES

Selectmen's warrant, South Paris Savings Bank, for investment,	\$2,000.00
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Account balanced.	
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L. Interest**RECEIPTS**

Appropriation,	\$ 800.00
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Elmore C. Edmunds, interest on taxes,	51.69
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Raymond Cummings, interest on mortgage,	18.00
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Harold Stevens, interest on note,	9.00
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Interest collected on tax deeds and liens,	309.18
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Interest included in 1947 liens,	34.90
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Total receipts,	\$1,222.77
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EXPENDITURES

Selectmen's warrants:	
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Interest on temporary loans,	\$552.08
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Interest on sewer account,	148.50
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Total expenditures,	700.58
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Balance transferred to summary,	\$582.19
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M. Reduction of Town Debt**1. Temporary Loans****RECEIPTS**

South Paris Savings Bank, loans,	\$60,000.00
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EXPENDITURES

Selectmen's warrants, payment of loans,	\$60,000.00
Account balanced.	

N. Taxes**1. State Tax****RECEIPTS**

Appropriation,	\$19,186.57
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EXPENDITURES

Selectmen's warrant, Treasurer of State,	\$19,186.57
Account balanced.	

2. County Tax**RECEIPTS**

Appropriation,	\$8,199.50
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EXPENDITURES

Selectmen's warrant, County Treasurer,	\$8,199.50
Account balanced.	

3. 1948 Excise Tax**RECEIPTS**

Balance, January 1, 1948,	\$ 2,142.41
Elmore C. Edmunds, collector,	9,848.58

Total receipts,	\$11,990.99
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EXPENDITURES

Selectmen's warrants:

E. C. Edmunds, collector, compensation,	\$200.00
S. Paris Village Corporation,	856.16
W. Paris Village Corporation,	227.83
Paris Village Corporation,	71.95
	<hr/> 1,355.94

Balance transferred to summary,	\$10,635.05
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4. 1949 Excise Tax**RECEIPTS**

Elmore C. Edmonds, collector,	\$1,700.50
No expenditures.	

5. Overlay**RECEIPTS**

Appropriation, overlay in assessing,	\$6,065.61
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EXPENDITURES

Transferred to miscellaneous account,	\$6,065.61
Account balanced.	

6. Supplemental Taxes**RECEIPTS**

Elmore C. Edmunds:	
1948 taxes,	\$253.81
1947 taxes,	907.60

Total receipts, transferred to summary,	\$1,161.41
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7. Abatements**RECEIPTS**

Appropriation,	\$300.00
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EXPENDITURES

Elmore C. Edmunds, abatements:	
1946 taxes,	\$ 16.20
1947 taxes,	149.00
1948 taxes,	125.17

Total abatements,	290.37
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Balance transferred to summary,	\$9.63
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8. 1948 Taxes**DEBITS**

Commitment,	\$196,387.41
Supplemental taxes,	253.81

Total committed to collector,	\$196,641.22
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CREDITS

Cash of Elmore C. Edmunds, collector,	185,013.31
Uncollected December 31, 1948,	<u>\$11,627.91</u>

9. 1947 Taxes

DEBITS

Uncollected, January 1, 1948,	\$13,136.47
Supplemental taxes,	907.60
Total,	<u>\$14,044.07</u>

CREDITS

Cash of Elmore C. Edmunds, collector,	\$11,063.62
Tax liens filed with treasurer,	<u>2,980.45</u>
Total credits,	\$14,044.07
Account balanced.	

10. 1946 Taxes

DEBITS

Uncollected, January 1, 1948,	\$62.53
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CREDITS

Cash of Elmore C. Edmunds, collector,	\$62.53
Account balanced.	

11. 1947 Tax Liens

DEBITS

Liens filed by collector,	\$2,980.45
Cost and interest included,	193.24
A. B. Abbott, insurance,	14.50
Fred Dunham, insurance,	<u>21.76</u>

Total debits,	\$3,209.95
---------------	------------

CREDITS

Cash payments received during year,	\$1,947.17
Discount on settlement of liens,	<u>3.51</u>
	1,950.68

Balance, liens on file, December 31, 1948,	<u>\$1259.27</u>
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12. 1946 Tax Liens**DEBITS**

Liens on file, January 1, 1948,	\$788.38
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CREDITS

Cash payments received during year,	\$553.78
Discount on settlement of lien,	1.00
Transferred to property acquired account,	11.21
	<hr/> 565.99

Balance, liens on file, December 31, 1948,	<hr/> \$222.39
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13. 1945 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$279.66
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CREDITS

Cash payments received during year,	195.90
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Balance, liens on file, December 31, 1948,	<hr/> \$83.76
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14. 1944 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$331.25
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CREDITS

Cash payments received during year,	203.87
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Balance, liens on file, December 31, 1948,	<hr/> \$127.38
--	----------------

15. 1943 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$429.95
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CREDITS

Cash payments received during year,	308.55
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Balance, liens on file, December 31, 1948,	<hr/> \$121.40
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16. 1942 Tax Liens

DEBITS

Liens on file January 1, 1948,	\$290.53
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CREDITS

Cash payments received during year,	201.29
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Balance, liens on file, December 31, 1948,	\$89.24
--	---------

17. 1941 Tax Liens

DEBITS

Liens on file January 1, 1948,	\$120.56
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CREDITS

Cash payments received during year,	\$ 4.06
Transferred to property acquired account,	37.14
	41.20

Balance, liens on file, December 31, 1948,	\$79.36
--	---------

18. 1940 Tax Liens

DEBITS

Liens on file January 1, 1948,	\$117.00
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CREDITS

Cash payment received during year,	\$ 2.60
Transferred to property acquired account,	36.40
	39.00

Balance, liens on file, December 31, 1948,	\$78.00
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19. 1939 Tax Liens

DEBITS

Liens on file January 1, 1948,	\$117.42
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CREDITS

Cash payments received during year,	\$15.42
Transferred to property acquired account,	21.40
	36.82

Balance, liens on file, December 31, 1948,	\$80.60
--	---------

20. 1938 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$14250
--------------------------------	---------

CREDITS

Cash payments received during year,	\$27.50	
Transferred to property acquired account,	40.00	
		6750

Balance, liens on file, December 31, 1948,	\$7500
--	--------

21. 1937 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$7198
--------------------------------	--------

CREDITS

Cash payments received during year,	\$15.25	
Transferred to property acquired account,	37.48	
		5273

Balance, liens on file, December 31, 1948,	\$2625
--	--------

22. 1936 Tax Liens**DEBITS**

Liens on file January 1, 1948,	\$5980
--------------------------------	--------

CREDITS

Cash payments received during year,	\$18.20	
Transferred to property acquired account,	41.60	
		\$5980

Account balanced.

23. 1935 Tax Deeds**DEBITS**

Deeds on file January 1, 1948,	\$4865
--------------------------------	--------

CREDITS

Cash payment received during year,	\$ 8.75	
Discount on settlement of deed,	8.75	
Transferred to property acquired account,	75.00	
		920

Balance, deeds on file, December 31, 1948,	\$3935
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TOWN REPORT

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24. 1934 Tax Deeds

DEBITS

Deeds on file January 1, 1948, \$321.19

CREDITS

Cash payments received during year, \$ 9.28

Discount on settlement of deed, 9.27

Transferred to property acquired account, 79.50

98.05

Balance, deeds on file, December
31, 1948,

\$223.14

25. 1933 Tax Deeds

DEBITS

Deeds on file January 1, 1948, \$273.40

CREDITS

Transferred to property acquired account, 60.00

Balance, deeds on file, December
31, 1948,

\$213.40

26. 1932 Tax Deeds

DEBITS

Deeds on file January 1, 1948, \$168.78

CREDITS

Transferred to property acquired account, 69.00

Balance, deeds on file, December
31, 1948,

\$99.78

27. 1931 Tax Deeds

DEBITS

Deeds on file January 1, 1948, \$300.00

CREDITS

Transferred to property acquired account, 75.00

Balance, deeds on file, December
31, 1948,

\$225.00

28. Property Acquired by Tax Deeds or Tax Liens

DEBITS

Transferred from:

1946 tax liens,	\$ 11.21
1941 tax liens,	37.14
1940 tax liens,	36.40
1939 tax liens,	21.40
1938 tax liens,	40.00
1937 tax liens,	37.48
1936 tax liens,	41.60
1935 tax deeds,	75.00
1934 tax deeds,	79.50
1933 tax deeds,	60.00
1932 tax deeds,	69.00
1931 tax deeds,	75.00

Total,	\$583.73
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Summary of Overdrafts and Unexpended Balances

	Overdraft	Unexpended
Town officers,	\$ 681.60	
Miscellaneous,		\$ 1,476.33
Snow removal,	321.21	
State Aid road,		29.68
Patrol maintenance,		3.30
Maintenance of unimproved roads,	43.80	
Cutting bushes,		46.75
Tarring roads,	261.62	
Sidewalk repairs,		13.47
Gas tank,	81.83	
Garage for equipment,	394.33	
Truck No. 1,	110.23	
Truck No. 2, purchase,		453.53
Truck No. 2, operation,		422.07
Truck No. 3,	175.52	
Truck No. 4,	1,357.86	
Truck No. 5,		152.97
Grader,		47.49
Poor, Town of Paris,	250.36	
Memorial Day,		.67
Interest,		522.19
1948 excise tax,		10,635.05
Abatements,		9.63
Supplemental taxes,		1,161.41
Net unexpended to net surplus,	11,296.18	
	<u>\$14,974.54</u>	<u>\$14,974.54</u>

Respectfully submitted,

JOEL A. FOSTER,

PERCY L. TURNER,

LEROY J. ABBOTT,

Selectmen of Paris.

Schools of Paris

Report of the School Committee and Superintendent of Schools for 1948

We hereby submit our annual report for the fiscal year beginning January 1, 1948, and ending December 31, 1948.

Our school program for 1948 called for some enlargement. Another elementary teacher was employed at the Brick School this year and the upstairs room in the Lincoln School on Paris Hill was opened and a second teacher is now employed there. Increasing numbers of children in our schools have now caused us to fill all of our schoolrooms.

At the Brick School, the additional playground space taken by the town has been fenced and is now in use.

The Automobile Driver Training Course authorized by the town was begun last fall and twenty-three students at Paris High School are expected to complete it this year. Norway High School is offering the same course and both schools are using a new dual-control car furnished free through one of our local automobile dealers. The Norway-Paris Kiwanis Club contributed twenty-five dollars to encourage the promotion of the driver training course and paid fifty dollars to our training instructor to help pay the cost of his special training at Oswego, New York, in the summer of 1948.

The Kiwanis Club, in addition to other help, gave to Paris schools the sum of \$150.00 to be used toward the purchase of playground equipment. Orders were placed last summer and some of the equipment has arrived, but part of it is still on order.

Industrial arts, authorized at the last annual meeting, was started in Paris High School in September. Forty Paris boys

are taking this course and twenty-eight Norway boys are also taking this course. Some Paris boys wanted to study agriculture and Norway accepted them in return for our acceptance of their boys in our shop course. Three of our boys are studying agriculture. Norway also accepted seven Paris students who wished to study first-year Latin, two Paris students who wanted to study second-year algebra, and one student in chemistry. Second-year algebra and chemistry are offered at Paris, but on alternate years and seniors who have changed courses or transferred from other schools to our school and need these subjects before graduation are greatly benefitted. Latin is not now offered at Paris High School, because of the very small number of students wishing to study it. French, which is offered, meets college entrance requirements. Paris High School and West Paris High School are both Class "A" schools.

Government surplus property to the amount of several hundred dollars in value was secured for the industrial arts course at no other expense than transportation.

The shop at Paris High School is open on Monday evenings for adults who want to practice home carpentry, metal or electrical work or build things for their own use.

Fifteen Paris teachers attended summer school in 1948 and seventeen teachers enrolled in an extension course offered here during the fall term under the direction of the University of Maine. Mr. Bracy, principal of the Brick School, took the lead in encouraging teachers to take part in this professional study and in arranging for the extension course in MODERN TRENDS IN EDUCATION.

Other professional help for teachers was received from one of the State Department of Education's elementary supervisors who spent a week working in Paris schools in 1948.

Physical examinations of 812 children in our schools were given during the fall term. Parents were notified of defects found and it is believed that many of them have already taken steps to have physical defects remedied. It is our belief that the services rendered by the examining physicians is a valuable one and that many defects are corrected as a result of being discovered and brought to the attention of parents.

A school lunch of the "A" type is being offered this year at the West Paris School. The West Paris Grade School Improvement League has underwritten this project to guarantee operation without loss of money to the town. At the Brick School, a milk program is being operated. This is also tied in with the federal school lunch program.

Conveyance routes in Paris are growing as a result of the

filling up of houses on back roads and the building of new ones at considerable distances from schools. Bus service is only given in those localities where, in the judgment of the school committee, the age or size of the children, the hazards of the road, the distance, or other factors or combinations of factors make transportation quite necessary. Of course, a vehicle which has to travel far out to get children will pick up other pupils who are on the same route but nearer the school where there is room for them to ride. Bus routes are described briefly in the list of expenditures for transportation which is a part of this report.

It is the policy of your school officials to do their utmost to give safe, convenient and comfortable conveyance and to do so at as small a cost as is possible. However, the demand and need for transportation is great and it is increasing and costs have increased tremendously. At the present time there appears to be no way to reduce this cost of transportation without reducing the services now being offered.

A new bus was purchased this year by William Littlehale for use on North Paris and West Paris routes. Comparison of the new bus with the old one quickly shows the net gain in safety to school children who ride on it.

The repairs and equipment accounts for 1948 show an increase in purchases and repairs over previous years.

At Paris Hill the two schoolrooms had new ceilings and walls placed over the old ones and the lower entrance hall was likewise fixed. The roof at the Brick School was repaired, a manhole was built to give access to the sewer, and a new coal stoker was purchased and installed. At Paris High School, the roof of the home economics wing was given a new covering, the girls' basement was painted, a new backboard was constructed for protection of property in the vicinity of the athletic field, some plumbing was fixed and an automatic temperature control was installed to regulate the heat of water used in showers. Three outside lights were also installed at Paris High School. As has been customary for several years, the janitors at the Paris High School, the Brick School and the West Paris School worked during the summer months on building repairs at their separate schools.

In looking ahead to the coming year, the first and foremost question for consideration is that of preparing to house the increasing numbers of pupils who are now entering, and will continue to enter, school for several years ahead. The present enrollment figures are given later in this report. In studying them it should be kept in mind that information on births in

Paris over the past years indicates that we can expect entering classes in the sub-primary grade in the coming years to be large.

The present enrollment figures by grades are as follows:

Sub-primary,	112
Grade 1,	99
Grade 2,	70
Grade 3,	69
Grade 4,	57
Grade 5,	64
Grade 6,	66
Grade 7,	77
Grade 8,	66
Grade 9,	73
Grade 10,	61
Grade 11,	47
Grade 12,	54

Increasing numbers of children at a time when practically all of our existing school buildings are already full should cause a close study of the situation to be made and a study should lead to planning for sufficient room and other facilities to give the oncoming generations as many educational advantages as children now have. The Brick School PTA is now engaged in making a study and the results should be interesting indeed.

The most crowded conditions at present are in the West Paris School. As has been pointed out in past reports, small children are being taught in a second-floor room which is altogether inadequate. Other rooms are full and a basement room is being used as a classroom. Moreover, the high school enrollment at West Paris shows a very large freshman class and we continue to attract a goodly number of tuition pupils from Sumner and Greenwood. There was an entering class of thirty-two students at West Paris High School last September.

For a good picture of our present housing and enrollment conditions in Paris, we recommend reading of a "Report of School Survey Committee," which was made by the Brick School PTA last fall and published in the "Norway Advertiser." It goes into more details in regard to these problems than is possible in a general report such as this.

For the coming year, your school officials are concerned, for the most part, with carrying forward the school programs now in operation. We recommend continuation of the Automobile Driver Training program. We recommend continuation of ex-

change of courses with Norway High School. We recommend the purchase of the old creamery building and lot to provide school bus housing and to allow more space for our industrial arts shop. For some time now the selectmen and school committee members have been looking for a suitable place for keeping our school buses. The old creamery building appears to be the answer.

It is our wish to keep and operate a school system in Paris that will be in keeping with our needs and our abilities to maintain. We believe that the citizens of the town are proud, and justly so, of the many different businesses and industries that have grown up or settled here and that it is the wish of the people that our children be given the kind of education which will make them useful and worthwhile members of such a community.

Respectfully submitted,

CHARLES PUFFER.

Superintendent of Schools.

HAROLD C. PERHAM,

OAYMA J. COLBY,

MARION H. MOTT,

School Committee.

SCHOOL ENROLLMENT STATISTICS

School	Grades	Enroll- ment	No. of Teachers	Average Pupils Per Teacher
Paris High School,	6	261	11	23.7
West Paris High School,	4	79	3	26.3
South Paris Brick School,	6	351	13	27.0
West Paris Elementary School,	8	132	6	22.0
North Paris School,	8	36	2	18.0
Paris Hill, Lincoln School,	6	35	2	17.5
Hollow School,	8	18	1	18.0
		912	38	

Financial Statement

COMMON SCHOOL ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$15,809.95
Appropriation, March 1, 1948,	39,149.27
Conveyance,	213.70
Tuition,	51.00
State of Maine, summer school subsidy,	150.00
State subsidy for physically handicapped,	116.46
Reimbursement from high school account for summer school,	50.00
State school fund,	21,441.47
Interest on school funds,	87.78
Total receipts,	<u>\$77,069.63</u>

Itemized Expenditures

Teachers' salaries as listed,	\$43,690.18
Janitors' salaries as listed,	2,768.44
Transportation salaries as listed,	11,477.83
Fuel:	
Benson's Coal & Oil Co.,	\$1,112.52
Emil J. Heikkinen,	352.18
Lewis M. Mann & Son,	15.00
A. W. Walker & Son,	269.05
Walter Wheeler,	1,492.65
	<u>3,241.40</u>
Total expenditures,	<u>\$61,177.85</u>
Balance, January 1, 1949,	<u>\$15,891.78</u>

HIGH SCHOOL AND PHYSICAL EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 8,566.67
Appropriation, March 1, 1948,	22,436.60
"Farmer," janitor service,	2.50
State school fund,	6,500.00
Tuition:	
Town of Greenwood,	\$1,125.00
Town of Hebron,	420.11
Town of Sumner,	375.00
Town of Otisfield,	350.00
Town of Oxford,	183.91
	<hr/> 2,454.02
Total receipts,	<hr/> \$39,959.79

Itemized Expenditures

Teachers' salaries as listed,	\$28,278.10
Janitors' salaries as listed,	2,129.95
Fuel:	
Benson's Coal & Oil Co.,	\$567.76
A. W. Walker & Son,	807.15
	<hr/> 1,374.91
Tuition,	156.15
	<hr/>
Total expenditures,	\$31,939.11
Balance, January 1, 1949,	<hr/> \$8,020.68

TEXTBOOKS ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 255.89
Appropriation, March 1, 1948,	1,800.00
Books sold,	219.24
Town of Hebron,	3.90
Town of Woodstock,	11.87
State school fund,	800.00
	<hr/>
Total receipts,	\$3,090.90

Itemized Expenditures

Allyn and Bacon, social studies, library,	\$ 10.23
American Book Co., arithmetic, world history, civics, music, spellers, literature,	243.67
American Council on Education, library,	11.00
Appleton-Century-Crofts, Inc., library,	2.10
The Arlo Publishing Co., reading,	36.41
Bureau of Educational Measurements, tests,	13.04
Campbell's Book Store, library,	9.45
Charles W. Clark Co., library,	2.06
F. E. Compton & Co., encyclopedias,	197.10
Doubleday & Co., library,	1.88
Educators Progress Service, book,	4.50
Encyclopedia Britannica, reference books,	135.20
Edith Frost, library,	58.27
Ginn & Co., French, mathematics, history, science, geography, library, spellers, workbooks,	25.44
The Grolier Society, world atlas, library,	28.25
Harcourt, Brace & Co., Inc., library,	7.26
D. C. Heath & Company, readers, grammar,	206.43
Town of Hebron, arithmetic,	12.50
Houghton Mifflin Co., tests, library,	26.72
Iroquois Publishing Co., science, history,	133.33
Island Press Publishing Co., library,	2.50
Laidlaw Brothers, English texts,	28.03
Liberty Publishing Co., library,	7.50
The Macmillan Co., history, library,	27.60
McCormick-Mathers Publishing Co., English workbooks,	25.44
McGraw-Hill Book Co., library,	3.30
MLA Publications, library,	2.50
The National Geographic Society, library,	4.25
The Northwestern Press, library,	8.11
Pacific Press Publishing Association, art texts,	34.00
Pocket Books, Inc., library,	.40
The Quarrie Corporation, encyclopedias,	93.75
Science Research Associates, tests,	19.14
Scott, Foresman & Company, readers, library, workbooks,	275.15
Charles Scribner's Sons, readers, library,	16.58
Silver, Burdett Company, teacher's guide book,	2.28
South-Western Publishing Co., bookkeeping and typewriting texts and materials,	170.33
O. H. Toothaker, readers,	48.68

The Trustees of Boston University, vocational tests,	54.40	
Webster Publishing Co., spellers, plan books,	22.92	
The H. W. Wilson Co., library,	3.00	
World Book Co., library, tests,	115.23	
Total expenditures,		\$2,459.85
Account balance,		\$631.05

SUPPLIES ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 236.66	
Appropriation, March 1, 1948,	1,500.00	
Supplies sold:		
Miscellaneous supplies,	\$38.16	
South Paris Congregational Church,	3.60	
Town of Woodstock,	82.96	
Town of Hebron,	88.64	
Paris High School,	5.70	
West Paris High School,	22.40	
Credit from J. L. Hammett,	23.54	
Town of Paris,	20.00	
		285.00
State school fund,	1,000.00	
Total receipts,		\$3,021.66

Itemized Expenditures

Edward E. Babb Co., towels,	\$288.55
Beckley-Cardy Co., brush brooms,	7.01
Bicknell Photo Service, lamps for sound projector,	17.99
The Boston Music Co., folios,	2.63
N. Dayton Bolster Co., mop handles, turpentine, kerosene,	5.69
M. F. Bragdon Paint Co., wipers, soap, sweeping compound, disinfectant, brooms,	202.93
Cambosco Scientific Co., litmus paper,	2.49
Central Scientific Co., laboratory supplies,	57.13
Chase Brothers, soap, cleaner,	1.11
Chicago Apparatus Co., laboratory supplies,	121.61
Gledhill Brothers, globe, scissors, towels, toilet tissues, crayons, paper,	758.83

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J. L. Hammett Co., pencil sharpener, paste, envelopes, class registers, chalk, hectograph ink, paper, pens, scissors, word and number builders,	140.37
Howard's Rexall Store, office and first aid supplies,	23.60
Huston-Tuttle Book Co., carbon paper, folders,	9.65
Ivan's Variety Store, paper cups,	8.37
H. S. Kinsman Co., rubber feed pad for duplicator machine,	1.00
Carl Larson, carbon paper, envelopes,	12.80
Lensdale Studio, projector lamp, bulbs,	10.32
Eugene P. Lowell, stamped envelopes,	70.40
Maine Automobile Association, driver training,	1.75
Mainco Trading Co., clay, paper, ink, scissors,	238.22
Maine Germicide Co., cleaner, soap,	27.75
Masury-Young Co., floor dressing,	92.81
Allan H. Murray, mop heads, brush, dusters,	42.64
North Paris Co., brooms, cleaner,	4.31
Paris Farmers Union, road salt,	1.20
Paris Hardware Co., glass, nails, dust pans, broom holders, baskets,	14.07
M. N. Perkins Co., diplomas,	69.93
Roberts Office Supply Co., ledger sheets, stencils, cleaner,	27.45
Rochester Germicide Co., germicide and sanitary supplies,	61.30
Eleanor L. Ruokolainen, office supplies, postage,	12.69
Sanborn's Motor Express, express charges on supplies,	8.39
Stony Brook Print Shop, printing report cards, letterheads,	48.25
Joan Sullivan, office supplies, postage,	11.02
Treasurer of State, record folders, transportation charges,	36.14
Underwood Corp., typewriter ribbon,	1.30
West Paris Hardware Co., brush, glass, dust pan,	7.13
Central Maine Power Co., light bulbs,	22.50
Total expenditures,	\$2,471.33
Account balance, December 31, 1948,	\$550.33

INSURANCE ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 16.47	
Appropriation, March 1, 1948,	844.86	
		<hr/>
Total receipts,		\$861.33

Itemized Expenditures

W. J. Wheeler & Co., Inc.,	\$861.33
Account balanced.	

REPAIRS ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 768.16	
Appropriation, March 1, 1948,	4,000.00	
Paris High School,	1.36	
		<hr/>
Total receipts,		\$4,769.52

Itemized Expenditures

Underwood Corporation, repair work,	\$ 20.40
Philip D. Wight, ceiling walls at Lincoln School, backboard, locks,	957.85
Lewis Knight,	240.00
Leslie Hall,	286.00
Gerald Swift,	240.00
Ellery Huff,	210.00
Bicknell Photo Service, sound projector repaired,	54.68
A. L. Black, floor seal,	6.90
Ora Blossom, checking sprinkler system,	2.00
N. Dayton Bolster, linoleum, cleaner,	12.97
M. F. Bragdon Paint Co., window wash,	10.77
John Bryant, work at Hollow School,	9.20
Roscoe W. Catland, tuning pianos at Brick School,	40.62
William Clark, brick work on manhole at Brick School,	26.00
O. K. Clifford, lumber,	12.52
J. B. Cole & Son, wallboarding, bricks, cement, mortar,	103.58
Colonial Refining & Chemical Co., brushes, roofing,	104.80

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Diamond Match Co., lumber, glass,	30.81
Ellingwood Bros., lights, connectors, labor,	46.67
Keith Emery, tables, fixing gym roof, West Paris,	31.37
Hahnel Bros. Co., repair leak in roof at Brick School,	93.58
Roland M. LaBay, repair to showers, pipe, shower heads, temperature regulator, installing faucets at Brick School,	355.43
L. M. Longley & Son, stoker and installa- tion at Brick School, paint, wire,	423.77
Mazury-Young Co., floor oil,	109.70
Henry Merrill, checking sprinkler system,	2.00
Norris-Hayden Laundry Co., cleaning drapes,	.50
North Paris Co., brooms, cleaner,	6.63
Paris Hardware Co., glass, paint, turpentine, nails, gas,	270.17
Paris Manufacturing Co., stretcher for chairs, white ash,	2.00
West Paris Hardware Co., paint, glass, bulbs, brushes,	41.60
W. G. Pratt, boards and finish,	2.10
George A. Raymond, tuning and repairing pianos,	32.20
Clarence Reid, varnish,	30.00
Winnie Ridlon, storage on school equip- ment,	15.00
Dorothy D. Ross, rental of typewriter,	10.00
Smith Electrical Co., labor and electrical repairs,	27.60
George G. Tuell, cleaning off school grounds,	11.00
R. Henry Woodworth, ceiling at Lincoln School,	304.26
Tauno Wouri, painting,	60.00
Oayma Colby, cedar posts for fence at Brick School,	28.90
Paris Farmers Union, fence at Brick School,	103.65
Town of Paris, snow account, labor on fence at Brick School,	28.20

Total expenditures,

\$4,405.43

Account balance, December 31, 1948,

\$364.09

PERMANENT SCHOOL EQUIPMENT ACCOUNT
Itemized Receipts

Balance, December 31, 1947,	\$ 173.66
Appropriation, March 1, 1948,	2,000.00
James Gibbs,	1.00
Norway-Paris Kiwanis Club,	150.00
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Total receipts,	\$2,324.66

Itemized Expenditures

Edward E. Babb, window blinds,	\$ 17.85
Bangor Office Supply, Inc., file folders, files,	153.15
Beckley-Cardy Co., roller shades,	53.72
Bicknell Photo Service, bulb for sound projector,	1.04
A. C. Davis, trucking furniture,	6.60
N. Dayton Bolster, window shades,	12.50
Denoyer-Geppert Co., map slides,	6.15
J. L. Hammett Co., flag, outside gong,	33.26
Howard's Rexall Store, visual aids,	27.35
Huston-Tuttle Book Co., roll for duplicator,	7.25
L. M. Longley & Son, stoker at Brick School,	345.00
Loring, Short & Harmon, playground balls, bases,	66.09
Mainco Trading Co., chairs and desks, window shades,	568.12
Evan C. Martin, reconditioning typewriters,	173.50
Paris Manufacturing Co., large desk, repair to chairs, dowels for chairs,	20.00
Charles E. Phinney, 3 flood lights and installation,	30.00
A. J. Nystrom & Co., maps,	27.05
Nicholas Pavlow, typewriter,	50.00
Rochester Germicide Co., sanitary equipment,	10.27
L. C. Smith & Corona Typewriters, Inc., adding machine,	96.75
Standard Electric Time Co., repairing electric clock,	25.00
Joan Sullivan, piano,	40.00
Treasurer of State, transportation charges on army surplus,	38.18
Underwood Corporation, repairing of adding machine,	21.00

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Vanol Corporation, air conditioner,	65.00	
Walter Wheeler, transportation of war sur- plus equipment,	40.00	
Paris Hardware Co., baseball bats,	3.20	
Total expenditures,		\$1,938.03
Account balance, December 31, 1948,		\$386.63

MEDICAL INSPECTION ACCOUNT

Itemized Receipts

Appropriation, March 1, 1948,	\$300.00
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Itemized Expenditures

Dr. Thomas Nangle, medical examiner,	\$75.00	
Dr. Edward L. Reeves, medical examiner,	75.00	
Dr. Delbert M. Stewart, medical examiner,	75.00	
Dr. Joseph A. Villa, medical examiner,	75.00	
Total expenditures,		\$300.00
Account balanced.		

DENTAL HYGIENE ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$144.00	
Appropriation, March 1, 1948,	144.00	
Total receipts,		\$288.00

Itemized Expenditures

Treasurer of State, dental service,	\$144.00	
Balance, January 1, 1949,		\$144.00

LIGHTS, TELEPHONE, WATER ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 74.26	
Appropriation, March 1, 1948,	1,600.00	
Reimbursement on telephone:		
Cash received,	\$ 6.70	
Town of Hebron,	18.17	

TOWN REPORT

Paris High School,	21.97	
West Paris High School,	47.18	
		94.02
Reimbursement on lights:		
"The Farmers,"		2.50
Total receipts,		\$1,770.78
Itemized Expenditures		
Lights:		
Central Maine Power Company,		\$905.63
Telephone:		
New England Tel. & Tel. Co.,	\$377.06	
Oxford County Tel. & Tel. Co.,	75.05	
		452.11
Water:		
Treasurer of State of Maine,	\$ 13.00	
Paris Hill Water Co.,	25.00	
South Paris Village Corp.,	111.88	
Sanborn's Motor Express,	3.65	
		153.53
Total expenditures,		1,511.27
Account balance, January 1, 1949,		\$259.51

VOCATIONAL EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$ 479.59	
Appropriation, March 1, 1948,	1,425.00	
Girl reserves,	2.37	
State of Maine—Supplemental subsidy,	168.23	
Subsidy,	750.85	
Total receipts,		\$2,826.04

Itemized Expenditures

Carolyn Jacobsen, instructor,	\$1,734.67	
Shirley Brawn, substitute instructor,	24.00	
N. Dayton Bolster, thread, small supplies,	3.39	

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Charles H. Howard Co., bandages, first aid supplies,	2.82
Norway Laundry Co., cleaning linen,	1.20
Red & White, groceries,	28.75
Jack's Grocery Store, groceries,	15.21
Paris Hardware Co., gas, cooking utensils,	15.30
Total expenditures,	<u>\$1,825.34</u>
Account balance, January 1, 1949,	<u>\$1,000.70</u>

AUTOMOBILE DRIVER EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1947,	\$200.00
Norway-Paris Kiwanis Club,	25.00
Total receipts,	<u>\$225.00</u>

Itemized Expenditures

Maine Automobile Association, texts,	\$20.04
Goodwin's Insurance Co.,	46.08
Total expenditures,	<u>\$66.12</u>
Balance, January 1, 1949,	<u>\$158.88</u>

INDUSTRIAL ARTS ACCOUNT

Itemized Receipts

Appropriation, March 1, 1948,	\$5,000.00
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Itemized Expenditures

Ellery Huff, instructor,	\$1,363.15
Brodhead Garrett Co., bench furnace, artificial gas, miterbox, small tools and supplies,	164.63
Bruce Publishing Co., texts,	3.61
Canadian National Railway, freight charges,	11.98
Carmen-Thompson Co., sanding belts,	3.30
E. Corey & Co., iron and steel bars,	29.29
A. C. Davis, trucking,	1.50

Diamond Match Company, masonite, nails, lumber,	115.24
Edwards & Walker Co., chisels, bellows,	23.38
Hahnel Bros., exhaust fan, galvanized iron,	59.04
Keep Klean Apron Co., shop aprons,	24.00
Lewiston Hardware & Plumbing Supply Co., electrical units and supplies,	190.40
L. M. Longley & Son, galvanized iron,	9.76
W. D. Matthews Machinery Co., lathe, joint- er, drill press, blades, chisels, sander, motor, chuck,	641.19
The McCormick-Mathers Publishing Co., texts,	4.89
McKnight & McKnight, texts,	17.34
Norway Trading Co., work benches,	40.00
Paris Hardware Co., electric and plumbing supplies, bolts, screws, brads, shellac, paint, bell transformer,	171.86
Charles E. Phinney, wiring in shop,	83.58
W. G. Pratt, overhead door and labor on in- stallation in shop,	247.65
Sanborn's Motor Express, express charges on supplies,	1.99
Sears, Roebuck & Co., electric drill, wrench- es, vise, welder, grinder, die set, blow torch, oiler, hammers, sprayer, motor, saws,	936.62
Tolman Mfg. Co., chipping hammer, fire resisting welders' curtains, welders' hand shields,	25.50
Market Square Shell Station, battery,	6.00
Paris Mfg. Co., lumber,	24.00
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Total expenditures,	\$4,199.90
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Account balance, January 1, 1949,	\$800.10.

HIGH SCHOOL TEACHERS

Name	Position	Salary	Yrs. Exp.	Yrs. Paris
Robert Frost,	Prin., Paris H. S.,	\$1,825.69	9	6
Karlton Higgins,	Prin., Paris H. S.,	1,283.15	10	0
Donald Johnson,	Phy. ed., bio., coach,	1,428.41	1	1
Dorothy Schmidlin,	Sci. phys. ed., coach,	753.15	0	0
William Lavin,	Lang., hist., phys. ed., coach,	2,471.56	2	2
Charlotte Longley,	English,	2,374.84	12	3
Theodore Chandler,	Science, math., coach,	2,318.04	1	1
Anna Briggs,	Commercial,	1,087.85	6	6
Geraldine Croteau,	Commercial,	803.15	1	0
Kenneth Goodwin,	Eng., science, health,	2,027.80	7	1
Verna Hicks,	Eng., hist., geog.,	1,851.00	14	6
Mollie Bryant,	Math., history,	1,087.85	6	5
Bruce Kinney,	Hist., math., driver ed.,	993.15	5	0
Alton Black,	Prin., W. Paris High,	2,818.60	7	4
Clarence Reid,	English, coach,	2,178.01	1	1
Dorothy Ross,	Commercial	1,947.80	21	18
Helen Shaw,	Music supervisor,	657.55	38	38
Substitutes,		145.00		
W. J. Wheeler & Co., Inc.,	Teachers' insurance,	25.50		
Karlton Higgins,	Summer school,	50.00		
William Lavin,	Summer school,	50.00		
Theodore Chandler,	Summer school,	50.00		
Verna Hicks,	Summer school,	50.00		
Total,		\$28,278.10		

COMMON SCHOOL TEACHERS

Name	Position	Salary	Yrs.	
			Exp.	Paris
Alfred Bracy,	Prin., Brick School,	\$ 2,865.08	11	1
Edward P. Phillips,				
Jr.,	S. Paris, Grade 6,	1,739.05	1	1
Avis Colson,	S. Paris, Grades 5-6,	1,030.98	7	1
Louis Bernard,	S. Paris, Grades 5-6,	723.15	0	0
Thelma Kimball,	S. Paris, Grade 5,	1,754.28	16	9
Irma Gray,	S. Paris, Grade 4,	1,030.98	25	1
Mildred Fox,	S. Paris, Grade 4,	1,739.54	27	22
Marie Edwards,	S. Paris, Grade 3,	1,754.28	11	1
Louise McDonald,	S. Paris, Grades 2-3,	723.15	11	0
Eleanor Heath,	S. Paris, Grade 2,	1,754.28	14	4
Velma Coy,	S. Paris, Grades 1-2,	1,754.28	13	1
Thelma Conant,	S. Paris, Grade 1,	1,744.28	13	4
Freda C. Taker,	S. Paris, Grade 1,	1,749.26	20	20
Jean Goodwin,	S. Paris, Sub-primary,	1,600.76	3	1
Myrtle Andrews,	S. Paris, Sub-primary,	683.15	9	0
Shirley Carle,	W. Paris, Grades 8-9,	1,031.13	4	1
Marceline Webber,	W. Paris, Grade 8,	683.15	0	0
Agnes Gray,	W. Paris, Grades 6-7,	1,851.00	28	21
Avis Stelhorn,	W. Paris, Grades 4-5,	1,697.48	2	1
Ellen Kelley,	W. Paris, Grades 2-3,	1,560.76	1	1
Lyndell Farr,	W. Paris, Grade 1,	1,784.28	9	9
Iona Andrews,	W. Paris, Sub-primary,	1,264.32	16	14
Louvie Coffin,	N. Paris Grammar,	1,560.76	14	3
Adeline Stevens,	N. Paris Elementary,	1,560.76	23	9
Mary Scribner,	Paris Hill, Grades 3-6,	1,563.84	13	7
Ruth Cushman,	Paris Hill, Grades S.-P. 2,	357.71	9	0
Annie Crockett,	Hollow School,	1,599.48	28	9
Helen Shaw,	Music Supervisor,	1,328.89	38	38
Alice Averill,	Physically Handicapped,	568.15	8	2
Lillian Ross,		375.52		
Eleanor Ruokolainen,	Clerk,	510.30		
Joan Sullivan,	Clerk,	606.15		
Substitutes,		440.00		
Avis Colson,	Summer School,	50.00		
Edward Phillips, Jr.,	Summer School,	50.00		

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Mildred Fox,	Summer School,	50.00
Marie Edwards,	Summer School,	50.00
Velma Coy,	Summer School,	100.00
Thelma Conant,	Summer School,	50.00
Freda Taker,	Summer School,	50.00
Myrtle Andrews,	Summer School,	50.00
Ellen Kelley,	Summer School,	50.00
Adeline Stevens,	Summer School,	50.00
Mary Scribner,	Summer School,	50.00
Annie M. Crockett,	Summer School,	50.00
Verna Hicks,	Summer School,	50.00
Total,		<hr/> \$43,690.18

HIGH SCHOOL JANITORS

Lewis Knight,	Paris High School,	\$1,424.00
Gerald Swift,	West Paris High School,	702.50
Sidney Perham,	West Paris High School,	3.45
Total,		<hr/> \$2,129.95

COMMON SCHOOL JANITORS

Leslie Hall,	Brick School,	\$1,278.00
Gerald Swift,	West Paris School,	702.50
Leah McDonald,	North Paris School,	338.00
Mary Scribner,	Lincoln School, Paris Hill,	208.00
John Bryant,	Hollow School,	38.60
Annie Crockett,	Hollow School,	164.00
L. M. Longley & Son,	Brick School, work on furnace,	4.13
Sidney Perham,	West Paris School,	3.45
Rose Robinson,	Hollow School,	4.88
Mrs. Ruby Poland,	Hollow School,	4.88
George G. Tuell,	West Paris School,	22.00
Total,		<hr/> \$2,768.44

COMMON SCHOOL CONVEYANCE

Leslie Hall,	Ford Bus, salary,	\$ 370.00
Richard Beaupre,	Dodge Bus, salary,	150.00
Richard Decato,	Dodge Bus, salary,	104.00
Winfield Gordon,	Dodge Bus, salary,	101.00
Edgar Colby,	Elm Hill and Oxford Park Districts to Brick School,	1,755.00
John Waterman,	Forbes neighborhood to Lin- coln School, East Oxford Line to Brick School,	811.00
Kenneth Wilson,	Mountain and King's District to King's Corner,	600.00
Arthur Morse,	Hall's Pond District, southern end of Oxford Road and Oxford St. to Brick School	675.00
Annette Gibson,	Residence to Hollow School,	300.00
William Littlehale,	Tuel Town to North Paris School, and from Wood- stock Line and Snow Falls to West Paris School,	1,414.00
Waino Heikkinen & Son,	Porter neighborhood and Western High St. to West Paris School, and from Greenwood Town Line to West Paris School,	1,345.00
Hartley E. Ward,	Stearns Hill and Hollow School District, to Hollow School, and Cement Road, from Whispering Pines to Chapie's Cabins, to Brick School,	450.00
Joel Foster,	Whittemore District, Part- ridge District, and Forbes District to Paris Hill School,	825.00
Mattie Kahkonen,	East Oxford Road,	5.00

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Russell Mack,	Residence to High Street,	145.00
Gladys McKeen,	Residence to Hollow School,	44.80
Barker & Maxim,	Repair bus,	15.95
General Auto Body Shop,	Repair bus,	67.51
Leslie Hall,	Gas,	7.14
George F. Hill,	Repair bus,	121.47
Maine State Motors, Inc.,	Repair bus,	15.82
Market Square Shell Station,	Gas, oil,	73.49
McKeen's Garage,	Repair bus,	6.25
Palmer King Motor Co.,	Ford bus, wind-shield wiper,	2.23
Town of Paris Gas Account,	Gas,	430.83
Alfred Poliquin,	Repair bus,	2.62
Ripley & Fletcher,	Repair buses, anti-freeze, oil, tires, gas, parts, greasing,	1,049.53
W. J. Wheeler & Co.,	Conveyance insurance,	590.19

Total,		\$11,477.83
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PARIS SCHOOL ACCOUNTS, 1948

	Balance Jan. 1, 1948	Appro- priation	Received Other Sources	Total Credits	1948 Expendi- tures	Balance Jan. 1, 1949
Common schools,	\$15,809.95	\$39,149.27	\$22,110.41	\$ 77,069.63	\$ 61,177.85	\$15,891.78
High school and physical education,	8,566.67	22,436.60	8,956.52	39,959.79	31,939.11	8,020.68
Textbooks,	255.89	1,800.00	1,035.01	3,090.90	2,459.85	631.05
Supplies,	236.66	1,500.00	1,285.00	3,021.66	2,471.33	550.33
Insurance,	16.47	844.86		861.33	861.33	
Repairs,	768.16	4,000.00	1.36	4,769.52	4,405.43	364.09
Permanent school equipment,	173.66	2,000.00	151.00	2,324.66	1,938.03	386.63
Medical inspection,		300.00		300.00	300.00	
Dental hygiene,	144.00	144.00		288.00	144.00	144.00
Lights, telephone, water,	74.26	1,600.00	96.52	1,770.78	1,511.27	259.51
Vocational education,	479.59	1,425.00	921.45	2,826.04	1,825.34	1,000.70
Automobile driver education,	200.00		25.00	225.00	66.12	158.88
Industrial arts,		5,000.00		5,000.00	4,199.90	800.10
Totals,	\$26,725.31	\$80,199.73	\$34,582.27	\$141,507.31	\$113,299.56	\$28,207.75

State Department of Audit

January 24, 1948.

Board of Selectmen,
Paris, Maine.
Gentlemen:

In accordance with Chapter 16, Section 3, of the Revised Statutes of 1944 and at your request, the records of the Town of Paris have been audited by Auditors C. G. Hawes and J. T. Singer for the period January 1, 1948, to December 31, 1948, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB:bf

COMMENTS

An audit has been completed of the books and records of the Town of Paris for the municipal year ended December 31, 1948. This examination was conducted in conformity with generally accepted auditing standards and included such procedures and test checks as were considered to be necessary.

CASH

The cash balance of \$38,812.86 at the year end was in agreement with the records of the treasurer and was reconciled with the bank statement dated December 31, 1948, of the Casco Bank and Trust Company. This cash balance is available for current expenditures.

An analysis of receipts and deposits indicated that all cash recorded as received had been deposited in the bank.

All disbursements were made by checks and were supported by properly authorized warrants. It was ascertained that all warrants had been paid in full.

ACCOUNTS RECEIVABLE

The accounts receivable totaled \$4,064.04 at the year end and the detail supporting this amount is shown on Schedule A-1. As all of these accounts are current items and are considered to be collectible, no reserve for possible losses in collection has been established.

TAXES RECEIVABLE

The taxes receivable totaled \$11,627.91 at the year end and are all 1948 accounts. All balances of prior years' tax commitments were settled during the year by the tax collector. Cash collections and abatements accounted for 94.1% of the 1948 assessment charged to the tax collector. The tax commitment book was added and found to be in agreement with the valuation book of the assessors. It was ascertained that all abatements had been signed by a majority of the board of assessors.

TAX LIENS

During the year new liens totaling \$2,980.45 were added. These liens were placed on the uncollected portion of the 1947 assessment against real estate. All cash collections on account of tax liens were traced to the credit of the individual accounts. Tax liens on file with the treasurer supported the balance in this account.

TAX DEEDS

During the year under review the tax deeds were reduced by \$394.55 as a result of cash collections, write offs, and transfers to tax acquired property. Tax deeds on file with the treasurer supported the balance of \$1,155.07 in this account. Due to the age of these deeds a reserve of \$577.53, which represents 50% of the face value, is being carried to provide for possible losses in collection.

TAX ACQUIRED PROPERTY

During the past year certain pieces of property, the titles of which passed to the town as a result of matured tax liens and tax deeds, were transferred to this account. The detail comprising this account is presented on Schedule A-16.

MORTGAGES RECEIVABLE

It was noted that the required payment of \$100.00 had been

received during the year. The balance of the mortgages receivable was \$2,200.00 at the year end.

CAPITAL RESERVE FUND

The capital reserve fund established for the construction of a War Memorial totaled \$2,020.00 at December 31, 1948. The entire amount is on deposit at the South Paris Savings Bank, and was verified by examination of the bank passbook.

ACCOUNTS PAYABLE

The only item of accounts payable was the Effie Swan account which totaled \$511.90 at the year end.

DEFERRED REVENUE

The deferred revenue is represented by the 1949 excise tax collections, No. 1 to 158 inclusive, which totaled \$1,700.50. This amount has been carried forward to the ensuing year for allocation.

RESERVE FOR AUTHORIZED EXPENDITURES

The reserve for authorized expenditures is represented by the balances of certain appropriation accounts which have been carried forward to the ensuing year for expenditure.

SURPLUS

The Town of Paris had an unappropriated surplus of \$30,207.39 at December 31, 1948. This represents an increase of \$11,507.57 over that of a year ago. The principal factor contributing to this increase was the net gain from operations which is presented on Exhibit B. A complete analysis of the change in unappropriated surplus is presented on Exhibit E.

TRUST FUNDS

The investments of the various trust funds were verified by physical examination of the securities and bank passbooks. It was ascertained that all income earned had been properly accounted for. All disbursements appeared to have been made in accordance with the terms of the individual trusts.

GENERAL

A test check was made of vouchers and pay rolls and all so examined appeared to be reasonable and proper charges and correctly recorded.

The following corporate surety bonds were found on file:

Tax collector, \$12,000.00—Hartford Accident and Indemnity Company, No. 2164962C.

Treasurer, \$20,000.00—Hartford Accident and Indemnity Company, No. 2164957C.

The books and records were found to have been very accurately and neatly maintained.

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	December 31, 1948	December 31, 1947
Cash,	\$38,812.86	\$29,479.55
Accounts receivable,	4,064.04	792.55
Taxes receivable,	11,627.91	13,199.00
Tax liens,	\$2,242.65	\$2,756.03
Less—Reserve for losses,	84.80	133.72
	2,157.85	2,622.31
Tax deeds,	1,155.07	1,549.62
Less—Reserve for losses,	577.53	762.51
	577.54	787.11
Tax acquired property,	583.73	
Mortgages receivable,	2,200.00	2,300.00
Capital reserve fund:		
Time deposit,	2,020.00	
Total—General fund,	\$62,043.93	\$49,180.52

LIABILITIES

Accounts payable,	\$ 511.90	\$ 765.70
Deferred revenue,	1,700.50	2,142.41

RESERVES

Capital reserve fund,	2,020.00	
Reserve for authorized expenditures (Ex. D),	27,604.14	27,572.59

SURPLUS

Unappropriated,	30,207.39	18,699.82
Total—General fund,	\$62,043.93	\$49,180.52

Trust Funds

ASSETS

	December 31, 1948	December 31, 1947
Time deposits,	\$ 7,753.71	\$ 7,636.10
Investments,	7,500.00	7,500.00
Total—Trust funds,	\$15,253.71	\$15,136.10

LIABILITIES

Principals,	\$14,347.13	\$14,347.13
Unexpended income,	906.58	788.97
Total—Trust funds,	\$15,253.71	\$15,136.10

1948 VALUATION, ASSESSMENT AND COLLECTION

	Real Estate	Personal Estate	Total
Valuation:			
Resident,	\$1,935,935.00	\$524,050.00	\$2,459,985.00
Non-resident,	304,860.00	116,385.00	421,245.00
Total,	\$2,240,795.00	\$640,435.00	\$2,881,230.00
Assessment:			
Valuation x rate—\$2,881,230.00 x .067,		\$193,042.41	
1,115 polls @ \$3.00,		3,345.00	
Tax commitment,		\$196,387.41	
Supplemental taxes,		253.81	
Total assessment charged to collector,			\$196,641.22
Collection and credits:			
Cash collections,		\$184,888.14	
Abatements,		125.17	
Total collection and credits,			185,013.31
1948 taxes receivable,			\$11,627.91

Computation of Assessment

Tax commitment (as above),	\$196,387.41
Requirements:	
Town appropriations,	\$162,935.73
State tax,	19,186.57
County tax,	8,199.50
Total requirements,	190,321.80
Overlay,	\$6,065.61

DETAIL OF

	Total	1947	1946	1945
Abbott, Arthur B.,	\$ 833.56	\$ 104.94	\$ 84.97	\$75.90
Abbott, Lawrence,	42.39	42.39		
Barker, Catherine, Heirs,	76.38	76.38		
Benson, Gerald,	19.73	19.73		
Billings, Earl,	12.43		12.43	
Bonney, Owen H.,	14.19			
Bonney, Ralph G. and B. M.,	6.98	6.98		
Brett, Theodore,	11.62	11.62		
Brown, Clyde Frances,	87.71	87.71		
Crockett, Horace,	43.61	6.98	5.60	5.15
Cummings, Horace,	25.39	25.39		
Chamberlain, Wilbur,	3.52			
Cutting, I. B. and Ryder M.,	53.69	53.69		
Eastman, Edward J.,	5.57	5.57		
Estabrook Brothers,	93.57	93.57		
Farr, Raymond,	17.00			
Glover, Malcolm and Verna,	45.22	45.22		
Haines, Eugene,	87.71	87.71		
Heikkinen, Eino,	68.59	36.73		
Houtari, Carl,	11.22	11.22		
Houtari, Carl and Elmer,	76.38	76.38		
Lakeway, Joseph,	59.38	59.38		
McInnes, John,	6.97		6.97	
Packard, Iva C.,	19.73	19.73		
Parris, Edward L.,	76.38	76.38		
Pierce, J. and W.,	6.78	6.78		
Pike, Martha,	31.06	31.06		
Rathey, Elmer,	36.73	36.73		
Roscower, Arline,	26.74	4.14	2.86	2.71
Royal, Alma, Heirs,	9.70		9.70	
Royal, Grant,	215.79	115.93	99.86	
Smith, Jason,	28.22	28.22		
Smith, Ralph,	5.67	5.67		
Smith, Samuel,	29.33	29.33		
Thurlow, Hiram E.,	53.71	53.71		
Totals,	\$2,242.65	\$1,259.27	\$222.39	\$83.76

TAX LIENS

1944	1943	1942	1941	1940	1939	1938	1937
\$ 78.89	\$ 79.50	\$76.44	\$79.36	\$78.00	\$78.00	\$75.00	\$22.56
	1.50	6.40			2.60		3.69
9.08	16.80						
3.52							
	17.00						
31.86							
4.03	6.60	6.40					
\$127.38	\$121.40	\$89.24	\$79.36	\$78.00	\$80.60	\$75.00	\$26.25

STATEMENT OF TRUST FUND OPERATIONS

	Principal 12-31-28	Balance 1-1-48	INCOME			Total Available	Expended	Balance 12-31-48
			Earned					
Cemetery perpetual care funds:								
Cushman,	\$ 300.00	\$ 9.06	\$ 6.21	\$ 15.27	\$ 21.25	\$ 5.98		
W. H. Dennett,	300.00	6.05	6.15	12.20	5.00	7.20		
Forbes,	200.00	133.28	6.69	139.97		139.97		
S. B. Hammon,	100.00	15.90	2.32	18.22		18.22		
R. M. Heywood,	100.00	58.67	3.18	61.85	2.00	59.85		
Mountain District,	204.63	7.57	4.26	11.83	5.00	6.83		
John F. Plummer,	150.00	62.04	4.26	66.30	11.25	55.05		
Alanson M. Rawson,	125.00	3.20	2.57	5.77	4.00	1.77		
Thayer—Holt,	100.00	.02	2.01	2.03	2.00	.03		
Stearns—Hill,	500.00	.36	10.05	10.41	4.00	6.41		
Total cemetery perpetual care funds,	2,079.63	296.15	47.70	343.85	54.50	289.35		
Ministerial and school fund,	3,627.50		87.78	87.78	87.78			
Library fund:								
Ranson R. Bonney,	500.00		10.05	10.05		10.05		

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Charity and relief funds:

Helen True,	3,000.00	73.14	31.67	107.81	107.81
Crocker,	1,000.00	101.00	22.13	123.13	123.13
Bray,	540.00	86.91	32.59	119.50	99.50
Hooper--Perkins,	1,000.00	103.71	66.97	107.68	136.60

Total charity and relief funds,

	5,540.00	367.76	153.36	521.12	54.08	467.04
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Maintenance Durrell Hill Cemetery Road:

Alma Foster,	1,000.00	76.98	26.61	103.59	24.50	79.09
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Education fund:

Charlotte F. Hammond,	600.00	26.41	12.58	38.99	15.00	23.99
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Baby fund:

Charlotte F. Hammond,	1,000.00	21.67	25.44	47.11		47.11
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Total--All funds,

	\$14,347.13	\$788.97	\$363.52	\$1,152.49	\$245.91	\$906.58
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DETAIL OF 1948 TAXES RECEIVABLE

Aalto, Louise,	\$ 4.35	Estabrook Brothers,	234.50
Abbott, Albion,	94.80	Estes, Leslie,	7.03
Abbott, Arthur B.,	108.21	Estes, Robert C.,	67.00
Abbott, Elizabeth Truth,	27.80	Farrar, Cleon C.,	10.04
Abbott, Lawrence,	49.90	Frost, Earl,	3.00
Adams, Caroline A.,	10.38	Frost, Richmond,	4.00
Ames, Harold B.,	70.00	Fuller, Leon,	3.00
Ayer, Eugene,	4.00	Gammon, Francis M.,	43.20
Bailey, Warren, Sr.,	4.00	Gatchell, Gloria,	167.50
Barker, Catherine, Heirs,	87.10	Gatchell, Hiram, Jr.,	205.00
Barker, Lee,	24.45	Gatchell, Leslie,	7.36
Barrett, Joseph and Evelyn,	53.60	Goddard, Alvin,	4.00
Barrett, Joseph,	1.00	Gould, Harold M. and Edna L.,	46.38
Billings, Donald and Audrey,	26.80	Gould, Roscoe,	3.35
Billings, Earl,	13.40	Gould, Roscoe and Doris B.,	134.00
Boardman, Frantie,	10.05	Guilford, Donald,	4.00
Bonney, Arthur,	3.00	Haines, Eugene H.,	100.50
Bonney, Corry,	33.50	Halljom Products,	13.40
Bonney, Owen H.,	20.10	Hall, Charles G.,	191.96
Bonney, Roland W.,	234.50	Harding, Walter,	4.68
Boyce, George P. and Gladys H.,	73.70	Hatfield, Herbert,	14.73
Boynton, William E. and Cecelia M.,	5.03	Hazelton, Harold,	4.00
Bradford, Leon E.,	139.01	Hazelton, Thurlow, Jr.,	3.00
Brett, Theodore,	10.46	Heath, James A., Heirs,	16.90
Brooks, Ronald,	4.00	Heikkinen, Emil J.,	12.01
Brown, Clyde and Frances,	100.50	Heikkinen, Emil H. (W. Paris),	4.00
Bryant, Gerald,	26.80	Marie L., Edward E. and Mary Violet,	118.00
Bryant, Joseph,	10.05	Hibler Brothers,	13.40
Bubier, Wallace,	4.68	Hill, Eva,	75.00
Chamberlain, Dorothy,	20.10	Howe, Marshall A.,	3.00
Chamberlain, Robert,	17.41	Huotari, Elmer and Alfred,	87.10
Colby, Nina E.,	100.50	Johnson, Charles and Anna,	20.10
Cook, James,	3.00	King, John K.,	3.00
Cowl Company,	53.60	Komulainen, Alva A. and Rena L.,	60.30
Cummings, Alanson,	128.88	Komulainen, August,	198.66
Cutler, Charles,	37.60	Ladd, Robert P. and Lenore C.,	30.40
Cutting, I. B.,	11.38	Libby, Leslie H.,	171.50
Cutting, I. B. and Mabel Ryder,	97.15	Linderwall, Kaalo,	4.00
Cyr, Ernest J. and Lempi T.,	107.20	Lombard, Dennis,	3.00
Durham, David R.,	7.36	Maatta, Toivo,	3.00
Dunham, David R. and Elizabeth S.,	154.10	Mank, Edwin,	3.00
Durgin, Kenneth,	3.00	Mann, Lewis J.,	13.05
Emery, Frank,	4.00	Martin, George Henry and Alice M.,	16.75
Estabrook, Wayne,	3.00		

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Martin, Harry,	4.00	Smith, Ralph,	47.57
Martin, Percy,	3.00	Spaulding, George E.,	1.00
Martin, Rodney D.,	114.80	Starbird, F. Albert,	38.76
McDonald, Leah,	3.35	Stevens, Charles,	13.72
McGinley, Lillian, Heirs,	22.31	Stone, Herbert,	9.70
McKenzie, Herbert,	134.00	Sundelin, Orno (W. Paris)	3.00
McLaughlin, Merlyn D.,	67.00	Thibodeau, Nellie, Dev-	
Merrill, Guy,	3.00	isees,	10.05
Merrill, J. K.,	16.75	Thorne, Daniel A. and	
Mosher, Ralph,	3.00	Lillie M.,	40.20
Moxey, Linwood,	4.00	Tripp, Alton P.,	46.90
Newell, Joseph D. and		Tuttle, Henry C.,	3.00
Lenise C.,	93.80	Valley, Joseph,	30.30
Neimi, Hannes,	53.60	Victory Beauty Shop,	33.50
Niskanen, Charles,	26.80	Waterman, John E.,	208.37
Packard, Iva C.,	6.70	West, Arthur L., Stella	
Parris, Percival Kendall,	170.50	A. and Donald F.,	18.55
Patten, Ernest C.,	33.50	Wimiki, John,	3.00
Perham, Roy F.,	4.00	Wiljinen, William,	3.00
Phillips, James,	3.00	Wilson, Kenneth D.,	9.08
Pierce, Floriston and		Wilson, Kenneth D. and	
Wilma,	23.45	Luella A.,	67.00
Pirainen, Toini,	20.10	Woodworth, Richard,	13.40
Pirainen, Toivo (King		Amick, Grover,	16.75
Hill),	4.00	Caruso, Mario,	201.00
Pike, Martha,	33.50	Caruso, Rosa V. and	
Pratt, Flora,	100.50	others doing business	
Pratt, Lester,	16.40	as Oxford Wood and	
Pratt, Willard G.,	301.50	Plastics Company,	1,597.95
Pulkkinen, Louise M.,	14.56	Crockett, Horace,	5.03
Raasumaa, Onni, Ellen,		Cummings, Ethel,	10.05
Tarno and John,	46.90	Cummings, Horace,	26.80
Redding, Alden E. and		Dennis, Blanche,	5.03
George E.,	169.50	Gilman, Elizabeth M.,	46.90
Reynolds, George,	3.00	Glover, Malcolm A. and	
Richards, George,	3.00	Verna G.,	51.93
Ridley, Blanche,	4.36	Hopkins, Herman,	36.00
Ripley, Charles K.,	37.86	Johnson, George H.,	6.70
Robbins, Iva L.,	87.10	Lewiston Trust Company,	10.05
Ross, William A.,	10.05	Roscow, Arline,	1.68
Royal, Grant C.,	130.65	Thomes and King,	837.50
Russell, Wallace,	26.80	Tyler, Elbert E.,	3.35
Sarajarvi, Fanny,	46.90	Paid after books were	
Saunders, Harriet,	41.20	closed,	2,055.04
Savage, Arthur,	4.00		
Smith, Jason,	33.15	Total,	\$11,627.91

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Cash balance—January 1, 1948, \$ 29,479.55

Add—Cash receipts:

Tax collections:

Current year,	\$184,888.14
Prior years,	10,960.95

Total tax collections,	\$195,849.09
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Tax liens,	3,493.59
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Tax deeds,	18.03
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Excise taxes:

1948 receipts,	\$9,848.58
1949 receipts,	1,700.50

Total excise taxes,	11,549.08
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Departmental,	63,126.25
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Other receipts:

Temporary loans (contra),	\$60,000.00
Teachers' pensions,	3,695.07
Trust fund income,	415.41
Accounts receivable,	792.55
Mortgage loan,	100.00

Total other receipts,	65,003.03
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Total cash receipts,	339,039.07
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Total available,	368,518.62
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Deduct—Cash disbursements:

Departmental,	\$263,680.23
Temporary loans (contra),	60,000.00
Teachers' pensions,	3,695.05

Excise tax:

South Paris Village Corporation,	\$856.16
West Paris Village Corporation,	227.83
Paris Village Corporation,	71.95
Excise tax collector's salary,	200.00
	<hr/>
	1,355.94

Tax lien costs,	194.60
Trust fund income,	526.14
Effie Swan account,	253.80
	<hr/>

Total cash disbursements,	329,705.76
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Cash balance—December 31, 1948,	\$38,812.86
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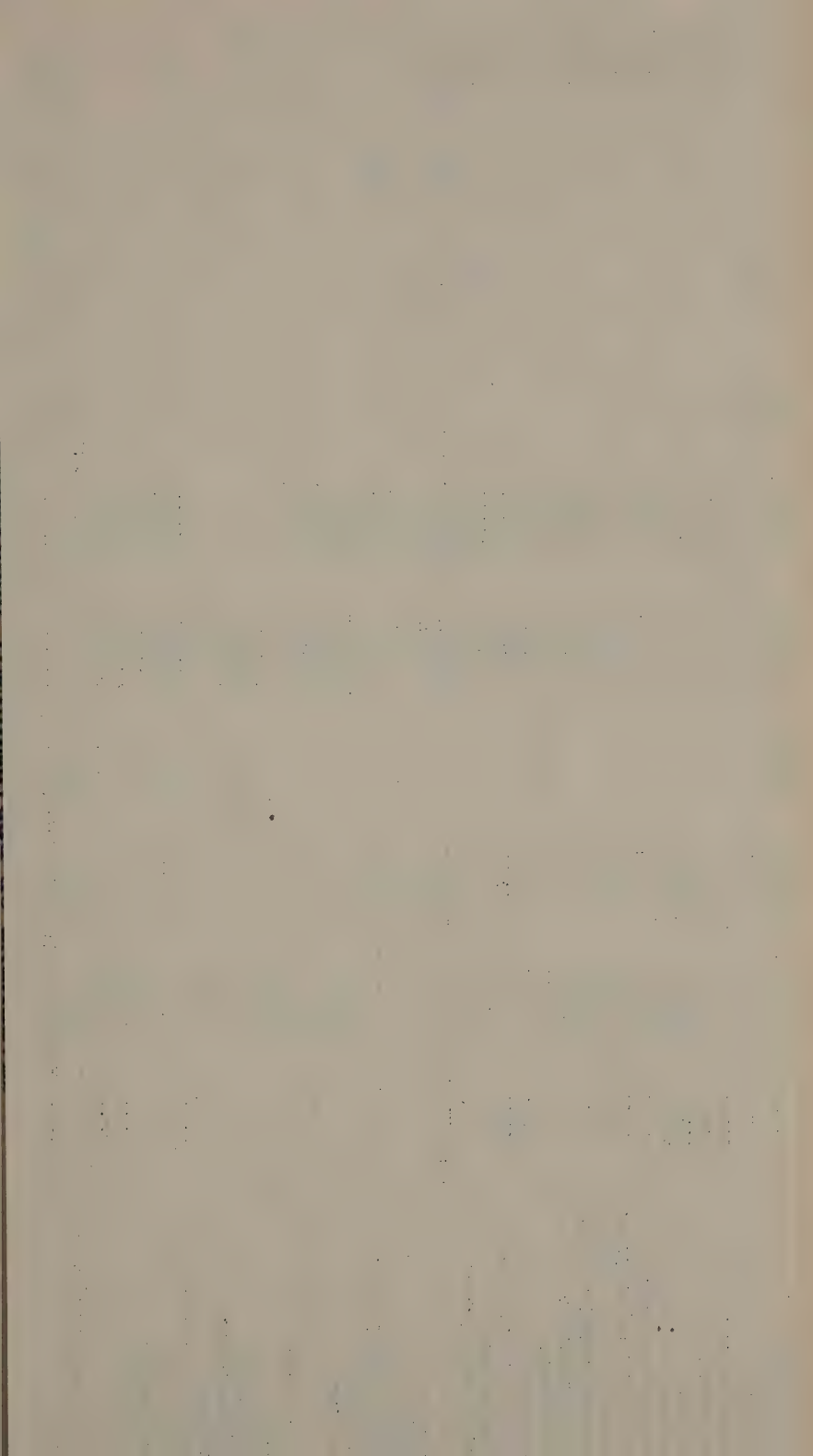
Above statement does not include \$290.37 tax abatements handled as a cash transfer on the books of the town.

DETAIL OF TAX DEEDS

	Total	1935	1934	1933	1932	1931
Abbott, Arthur B.,	\$ 386.00	\$100.00	\$106.00	\$ 80.00		\$100.00
Buck, Linwood,	20.00	20.00				
Cutting, Winfield,	176.90	35.00	37.10	28.00	\$36.80	40.00
Heikkinen, William (Elon Brown),	77.38			40.00	37.38	
Houtari, Abel,	122.00	55.00		41.40	25.60	
Keranen, Matti,	70.00	70.00				
McKeen, Mary, Heirs,	48.24		48.24			
Pratt, Willard G.,	85.00					85.00
Ripley, Charles K.,	80.80	25.00	31.80	24.00		
Stearns, Clarence,	88.75	88.75				
Total,	\$1,155.07	\$393.75	\$223.14	\$213.40	\$99.78	\$225.00

STATEMENT OF CHANGE IN UNAPPROPRIATED
SURPLUS

Unappropriated surplus—January 1, 1948,	\$18,699.8
Add—Prior year's adjustments,	211.3
Adjusted surplus,	\$18,911.2
Increase:	
Net gain from operations,	11,296.2
Unappropriated surplus—December 31, 1948,	\$30,207.2



DETAIL OF TAX DEEDS

	Total	1935	1934	1933	1932	1931
Abbott, Arthur B.,	\$ 386.00	\$100.00	\$106.00	\$ 80.00		\$100.00
Buck, Linwood,	20.00	20.00				
Cutting, Winfield,	176.90	35.00	37.10	28.00	\$36.80	40.00
Heikkinen, William (Elon Brown),	77.38			40.00	37.38	
Houtari, Abel,	122.00	55.00		41.40	25.60	
Keranen, Matti,	70.00	70.00				
McKeen, Mary, Heirs,	48.24		48.24			
Pratt, Willard G.,	85.00					85.00
Ripley, Charles K.,	80.80	25.00	31.80	24.00		
Stearns, Clarence,	88.75	88.75				
Total,	\$1,155.07	\$393.75	\$223.14	\$213.40	\$99.78	\$225.00

STATEMENT OF CHANGE IN UNAPPROPRIATED
SURPLUS

Unappropriated surplus—January 1, 1948,	\$18,699.2
Add—Prior year's adjustments,	211.9
Adjusted surplus,	\$18,911.1
Increase:	
Net gain from operations,	11,296.8
Unappropriated surplus—December 31, 1948,	\$30,207.9

STATEMENT OF DEPARTMENTAL OPERATIONS

	Balance 1-1-48	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	BALANCES LAPSED		Carried Forward
								Overdraft	Unex- pended	
GENERAL GOVERNMENT:										
Town officers,		\$ 8,500.00			\$ 8,500.00	\$ 9,181.60		\$ 681.60		
Miscellaneous,		3,500.00	\$ 2,032.94	\$ 6,065.61	11,598.55	10,080.22	\$ 42.00		\$ 1,476.33	
		12,000.00	2,032.94	6,065.61	20,098.55	19,261.82	42.00	681.60	1,476.33	
HEALTH AND SANITATION:										
Public health nurse,		175.00			175.00	175.00				
Western section sewer,		1,000.00			1,000.00	1,000.00				
Catch Basins,		750.00	3.74		753.74	228.62				\$ 525.12
		1,925.00	3.74		1,928.74	1,403.62				\$ 525.12
HIGHWAYS AND BRIDGES:										
Highways,		15,000.00	2,342.89	27.00	17,369.89	17,084.48	112.00			173.41
Snow removal,		17,000.00	2,482.34	15.00	19,497.34	19,818.55		321.21		
Truck No. 1,			1,917.84		1,917.84	2,028.07		110.23		
Truck No. 2,			1,834.22		1,834.22	1,412.15			422.07	
Truck No. 3,			932.25	112.00	1,044.25	1,219.77		175.52		
Truck No. 4,			2,281.70		2,281.70	3,639.56		1,357.86		
Truck No. 5,			1,737.00		1,737.00	1,584.03			152.97	
New truck purchase,		6,500.00	95.13		6,595.13	6,141.60			453.53	
Gas tank,	\$ 266.11		2,215.96		1,949.85	2,031.68		81.83		
Unimproved road,				2,804.32	2,804.32	2,848.12		43.80		
Tractor shovel,		4,000.00	1,995.75		5,995.75	5,378.38				617.37
Tarring roads,		6,000.00	706.00	700.00	7,406.00	7,667.62		261.62		
State Aid road,		1,791.00	1,790.15		3,581.15	3,551.47			29.68	
Patrol maintenance,		1,670.00			1,670.00	1,666.70			3.30	
Special resolve maintenance,		700.00			700.00		700.00			
Grader,		2,200.00	868.75		3,068.75	3,021.26			47.49	
Repairing sidewalks,		1,000.00	750.00	119.50	1,869.50	1,856.03			13.47	
Garage for equipment,		1,500.00			1,500.00	1,894.33		394.33		
Cutting bushes,		600.00			600.00	553.25			46.75	
	266.11	57,961.00	21,949.98	3,777.82	83,422.69	83,397.05	812.00	2,746.40	1,169.26	790.78
CHARITIES:										
Poor—Town,		8,500.00	167.66		8,667.66	8,807.29	110.73	250.36		
Poor—State,			3,043.38	918.20	3,961.58	3,940.87	20.71			
Poor—Other towns,			1,004.86	354.67	1,359.53	1,247.59	111.94			
		8,500.00	4,215.90	1,272.87	13,988.77	13,995.75	243.38	250.36		
EDUCATION:										
Common schools,	15,809.95	39,149.27	22,060.41		77,019.63	61,177.85				15,841.78
High schools,	8,566.67	22,436.60	8,956.52		39,959.79	31,889.11				8,070.68
Textbooks,	255.89	1,800.00	1,035.01		3,090.90	2,459.85				631.05
Supplies,	236.66	1,500.00	1,285.00		3,021.66	2,471.33				550.33
Vocational education,	479.59	1,425.00	921.45		2,826.04	1,825.34				1,000.00
Water, lights and telephone,	74.26	1,600.00	96.52		1,770.78	1,511.27				259.51
Repairs,	768.16	4,000.00	1.36		4,769.52	4,405.43				364.09
Permanent school equipment,	173.66	2,000.00	151.00		2,324.66	1,938.03				386.63
Medical inspection,		300.00			300.00	300.00				
Dental hygiene,	144.00	144.00			288.00	144.00				144.00
Insurance,	16.47	844.86			861.33	861.33				
Auto drivers' education,	200.00		25.00		225.00	66.12				158.88
Industrial arts,		5,000.00			5,000.00	4,199.90				800.10
Land for Brick School,						2,000.00				2,000.00
	26,725.31	80,199.73	34,532.27		141,457.31	115,249.56				26,207.75
INTEREST:										
General,		800.00	387.87	34.90	1,222.77	700.58			522.19	
SPECIAL ASSESSMENTS:										
State tax,		19,186.57			19,186.57	19,186.57				
County tax,		8,199.50			8,199.50	8,199.50				
		27,386.07			27,386.07	27,386.07				
UNCLASSIFIED:										
Overlay,		6,065.61			6,065.61		6,065.61			
Excise taxes,				10,635.05	10,635.05				10,635.05	
Supplemental taxes,				1,161.41	1,161.41				1,161.41	
Abatements,		300.00			300.00		290.37		9.63	
Special cemetery account,	113.39				113.39	32.90				80.49
Memorial Day,		150.00	3.55		153.55	152.88			.67	
Maine publicity,		100.00			100.00	100.00				
War memorial,	1,000.00	1,000.00			2,000.00	2,000.00				
	1,113.39	7,615.61	3.55	11,796.46	20,529.01	2,285.78	6,355.98		11,806.76	80.49
NET GAIN FROM OPERATIONS,								11,296.18		
TOTALS,	\$27,572.59	\$196,387.41	\$63,126.25	\$22,947.66	\$310,033.91	\$263,680.23	\$7,453.36	\$14,974.54	\$14,974.54	\$27,604.14

Public Health Nursing Service

Seven Child Health Conferences were held in Paris this year, through the kind corporation of the P. T. A. and West Paris Farm Bureau. 105 infants and pre-school children were given physical examinations by the doctors.

- 16 children were immunized against Smallpox.
- 39 children were immunized against Diphtheria.
- 37 children were immunized against Whooping Cough.
- 14 children were immunized against Tetnus.

Apparently, more of our parents are realizing the need to have their children examined yearly, and are learning to use the facilities offered them by their community. 812 school children in Paris were given physical examinations by our local doctors. The public health nurse, with the aid of many volunteers, assisted the doctor with the examinations.

Five Hundred and Seventy-six school children had their hearing tested with the Audiometer.

Seventy-five visits were made to homes of school children with physical defects for the purpose of urging parents in following-up work with family physician, or to attend a specific clinic to which the family doctor referred the child.

All schools were visited and conferences held by the nurse with the Superintendent, Principals and teachers concerning the health problems of individual children. Several new cases have been admitted to the Crippled Children's Services; others to the Division of Mental Hygiene.

Thirty-three visits were made to new mothers and their babies. In some cases the baby's bath was demonstrated, and in all visits the mother was urged to keep the baby under the doctor's supervision and to follow advice.

Eighteen visits were made in the interest of Tuberculosis control. Most of the visits were made to contacts of people known to have Tuberculosis. Seventeen of these people went to Western Maine Sanatorium for X-ray examination of the chest.

Sixteen adults were visited and given demonstration of bedside care.

There are still a great many problems to be solved. Perhaps next year will bring about their solution with the aid of the people in the community at large.

I wish to thank the doctors for their interest and cooperation at all times; the Superintendent of Schools and the faculty for their help in bringing about the correction of some of the health problems in the community, the P. T. A., West Paris Farm Bureau, and all other volunteers who have assisted me this year; the Selectmen, the Kiwanis Club, the Welfare Committee, and the American Red Cross for the part they played in solving problems such as the correction of defects, transportation, and the like.

Respectfully submitted,

HELEN ARNOLD, R. N.,

District Health Nurse.

Report of Health Officer

To the Selectmen and Citizens of the Town of Paris:

The following diseases were reported to the Health Officer during the year 1948:

Chickenpox	68 cases
Measles	6 cases
Scarlet Fever	7 cases
Whooping Cough	5 cases
German Measles	4 cases
Pneumonia	5 cases
Mumps	3 cases

During the past year fourteen children were vaccinated against smallpox and received toxoid protection against diphtheria. This service is available free of charge during the entire year to all persons of the Town of Paris.

Children have a higher sickness rate than any other age group except persons 65 and over. Many of the above diseases are what are called the relatively minor diseases of childhood, but this does not make them insignificant. They may and often do leave behind them conditions which handicap a child throughout life.

Respectfully submitted,

JOSEPH A. VILLA, M. D.,

Health Officer.

Warrant for Town Meeting

To Elmore C. Edmunds, a Constable of the Town of Paris;

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Paris, qualified by law to vote in town affairs, to meet in Association Hall, in South Paris Village, in said town, on Monday, the Seventh day of March, next at ten o'clock in the forenoon, to act upon the following articles, viz:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the town will accept the reports of the Selectmen, School Board and the Board of Health.

Art. 3. To hear the report of the Crocker and Bray funds.

Art. 4. To choose all necessary town officers for the ensuing year.

Art. 5. To see what compensation the Selectmen and the Road Commissioners shall receive for the ensuing year.

Art. 6. To see what sum of money the citizens of Paris will vote to raise for each of the school purposes listed below. Recommendations of the School Committee are as follows:

(a) Common Schools	\$ 45,953 80
(b) High School and Physicial Education	24,935 32
(c) Textbooks	1,500 00
(d) Supplies	2,100 00
(e) Insurance	861 34
(f) Lights, Telephone and Water	1,700 00
(g) Repairs	4,000 00

(h) Permanent School Equipment	\$ 2,000 00
(i) Medical Inspection	300 00
(j) Vocational Education and industrial arts	6,786 00
(k) Dental Hygiene	none
(l) Auto driver education maintenance	200 00
	<hr/>
	\$ 90,336 46

Art. 7. To see if the town will instruct the School Committee to appoint one or more school physicians.

Art. 8. To see if the town will vote to approve the making of an arrangement by the Superintending School Committees of Paris and Norway whereby the high school students of one town can be admitted to study courses offered in the high school of the other town, which courses are not being then offered by the high school regularly attended by such students respectively; and for the furtherance of the above plan, authorize the Superintending School Committee to make such expenditures to the town of Norway for instruction or tuition from the high school account as the Superintending School Committee may determine to be necessary.

Art. 9. To see what sum of money the town will vote to appropriate and raise for the purchase, repair and improvement, for school and town purposes, of the old Creamery building and lot on Main Street between the street and the lot and buildings now owned by the town and used by the highway department.

Art. 10. To see if the town will vote to raise the sum of Two Thousand Dollars to pay for the land purchased from Carl and Hannah Hakala, for the purpose of enlarging the Brick School lot, in accordance with the vote passed last year under Article Eight.

Art. 11. To see what sum of money the town will vote to raise for the repair of roads and bridges for the ensuing year.

Art. 12. To see what sum of money the town will vote to raise to pay snow bills for the ensuing year.

Art. 13. To see what sum of money the town will raise and appropriate for State Aid construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R.S. 1944, as amended.

Art. 14. To see what sum of money the town will vote to raise for patrol maintenance within the limits of the town.

Art. 15. To see what sum of money the town will vote to raise for the maintenance of special resolve road within the limits of the town.

Art. 16. To see what sum of money the town will vote to raise for cutting bushes within the limits of the town.

Art. 17. To see if the town will vote to raise money, and what sum, for tarring roads and streets.

Art. 18. To see what sum of money the town will vote to raise for the support of the poor for the ensuing year.

Art. 19. To see what sum of money the town will vote to raise to pay town officers' bills for the ensuing year.

Art. 20. To see what sum of money the town will vote to raise to pay interest on temporary loans.

Art. 21. To see what sum of money the town will vote to raise to pay miscellaneous bills for the ensuing year.

Art. 22. To see if the town will vote to allow any discount on taxes paid or charge interest on unpaid taxes, fix the rate for the same and time or times when discounts will be allowed or interest charged.

Art. 23. To see if the town will vote to raise money, and what sum, to take care of abatements and discounts on taxes.

Art. 24. To see if the town will vote to appropriate money, and what sum, to be used in observance of Memorial Day.

Art. 25. To see if the town will vote to appropriate One Hundred Seventy-five Dollars for public health nursing in Paris, said sum to be expended by the State Bureau of Health, for local service.

Art. 26. To see if the town will vote to pay the premium on the bonds of the collector and treasurer for the ensuing year, the same to be paid from the miscellaneous account.

Art. 27. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying obligations of the town; such loan or loans to be paid during the year in which made, out of money raised during such current year by taxes.

Art. 28. To see if the town will authorize the Selectmen to procure a loan or loans for the purpose of refunding tax anticipation notes issued under authority of the preceeding article, such loans not to exceed in the aggregate of Forty Thousand Dollars, and to be made payable not later than April 1, 1950.

Art. 29. To see if the town will authorize the Selectmen to release, assign or sell and convey all interests in real estate acquired by the town by tax deed or tax lien on such terms as they deem advisable, and execute proper instruments of conveyance.

Art. 30. To see whether or not the town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 31. To see if the town will vote to purchase additional equipment for highway and snow removal work, and raise money for the same.

Art. 32. To see if the town will vote to raise money, and what sum, for the construction and repair of sidewalks in the town.

Art. 33. To see if the town will vote to sell the Mountain District school house.

Art. 34. To see what sum of money the town will vote to raise to add to the War Memorial fund which was raised the two previous years, and to be subject to the same conditions.

Art. 35. To see what sum of money the town will vote to raise for the repair of the cement bridge over Stony Brook near the junction of routes 117 and 119.

Art. 36. To see if the town will vote to adopt the following By-Laws relating to fireworks:

"Section 1. The sale of and use of fireworks within the limits of the Town of Paris shall be banned; provided, however, public display of fireworks may be given under a permit to be issued by the Board of Selectmen to competent persons and under such supervision as the Board of Selectmen may require." Said By-Laws shall be valid only on condition that a similar article is adopted by the Town of Norway at its 1949 Annual Town Meeting.

The Selectmen will be in session at the Assessors'

Office, South Paris, at nine o'clock A. M., on the day of the meeting, to revise the list of voters.

Given under our hands this 16th day of February,
A. D. 1949.

Respectfully submitted,

JOEL A. FOSTER,
PERCY L. TURNER,
LEROY J. ABBOTT,

Selectmen of Paris.

ANNUAL
REPORT

Town of
PARIS

Year Ending
December 31

1949

Annual Report

of the

Selectmen, Treasurer, Collector,

Superintendent of Schools,

Public Health Nurse

and

State Department of Audit

for the

Town of Paris

For Year Ending December 31, 1949

Ernest F. Shaw, Printer
South Paris, Maine

Town Officers

*Selectmen, Assessors, Overseers of the Poor
and Road Commissioners*

PERCY L. TURNER LEROY J. ABBOTT
JOEL A. FOSTER

Clerk

E. WALKER ABBOTT

Collector

ELMORE C. EDMUNDS

Treasurer

ROBERT T. SMITH

Superintendent of Schools

CHARLES PUFFER

Superintending School Committee

OAYMA J. COLBY MARION H. MOTT
HAROLD C. PERHAM

Sealer of Weights and Measures

MALCOLM G. CLARK

Plumbing Inspector

HIRAM R. GATCHELL

Health Officer

HELEN M. REEVES, M. D.

Vital Statistics

TOWN CLERK'S OFFICE.

To the Selectmen and Citizens of the Town of Paris:

The following returns of deaths for the year 1949 in the Town of Paris and from Clerks of other Towns, have been made to this office.

Respectfully submitted,

E. WALKER ABBOTT,

Clerk of Paris.

Deaths

World War II Casualties

		Yrs.	Mos.	Days
1945	Pvt. August J. Helme			
Apr. 22, 1945	Lt. Roger A. Stearns	26	11	27

Delinquent, 1948 Returns

		Yrs.	Mos.	Days
Dec. 28, 1948	Nancy F. Parker	43	7	5

1949 Returns

		Yrs.	Mos.	Days
January				
1	Margaret Anderson Emmons	30	11	4
8	Ernest M. Swett	71		
16	Minnie White	85		
31	Henry E. Swan	77	0	2

		Yrs.	Mos.	Dys.
February				
4	Louise Elliott Buck	77		
7	Myra Rich	59		
8	Edna M. Austin	68	8	13
9	George H. McKeen	81		
13	Martha B. Cash	87	10	10
14	Mabel Allen Mann	81		
20	Arthur L. Harriman	69	10	7
21	Gilbert E. Shaw	72		
21	Alice M. Cummings	72		
22	Florence Matilda Wight	66		
23	Cornelia Caswell	91		
24	Verna M. Swan	80		
28	Harold Herbert Gammon	65		
March				
7	Ella H. Bryant	83		
11	Annie Maki	45	4	6
18	Delia E. Marr	72		
20	Howard Williams	64		
27	Roy E. Ingalls	41	11	21
28	Mary Gertrude Colby Millett	77	5	19
29	Ida M. Penley	90		
29	Myra I. Jacobson	72		
30	Carrie B. Woodbury	86		
April				
3	Harvey Edgar Powers	68		
3	Bessie E. Perry	62	8	27
9	Clarence E. Stearns	71		
13	Carl Mason	69		
18	Alice J. Stillings	83		
24	Julia B. Coolidge	78	5	
29	Dorothy Lake	21		
30	Mary E. Reavey	84		
May				
3	Alton L. Curtis	81		
6	Dorothy Taylor	35	8	2
7	Percy A. Millett	71		
8	Edwin R. Berry	87		
9	Miina Nene Whitman	89		
11	Joe Ray Wermenchuk	54		
18	Nellie L. Dyer	78		
18	Alva Wyman Kimball	58		
19	Angie R. Edmunds	78		
20	Mary Lucinda Andrews	85		
27	Osman F. Hill	77		
29	Charles H. Dunn	82		
30	Harry F. Pettengill	65		

TOWN REPORT

5

		Yrs.	Mos.	Dys.
June				
2	Elsa V. Komulainen	78		
3	Robert Glendon Dean			11
4	Mary House	70		
6	Mary E. Bicknell	51		
15	David Perry Hall		4	18
23	Delia A. Whitney	64		
28	Anna Pearl Gillman	61	5	
29	Mabel F. LaBossiere	62	10	12
29	Charles Leslie Brown	71		

July				
3	Mary E. Bassett	84		
11	Albert F. Cummings	84		
12	Josephine Inez Perham	73		
17	Mary F. L. Chase	89	11	11
19	Lester Walter Farrar	64		
19	George R. Little	69		
21	Gertrude Hersey	82		
24	Sadie H. Kenerson	76	0	27
25	Cora S. Littlefield	71		
25	Nellie F. Morey	86	2	20
29	William W. Swett	81		
31	Percy M. Walker	72	7	21

August				
2	Laurie Tufts	85		
3	Dinsmore L. Joslin	72		
5	Lydia Reed Howe	76		
7	Dora Susana Thayer	74		
9	Horace Everett Tribou	80		
9	Ernest F. Martin	74		
11	Christina B. Noble	76		
16	Katherine Marie Strout		6	
19	Percy Raymond Rideout	76		
23	Louise Francina Gammon	93		
28	Sadie M. Lapham	73		
25	Miles Morgan	26		

September				
3	Lester M. Field	74		
5	Merry Louise Frechette	1		
10	Baby Boy Jacobson		2 hrs	
10	Baby Girl Jacobson		1 day	
15	David Lewis Lord	2		
24	Nina A. Jacobson	46		
30	George Henry Rose	55		

October

2	Baby Butterfield			1
3	Solomon I. Jackson	76		
5	Cora Crosby Emery	79		
13	Linda Jean Allen			1
14	Janet J. House	42		
19	Nathan A. Silver	80		
20	Ida Mary Piirainen	73		
27	Joseph A. Villa	41		

November

6	Joseph August Valley	78		
24	Levi Lafoe	81		
25	Annie Laurie Miller	80	7	5
29	Peter J. Jacobson	35		

December

4	Albert Lester Morse	62		
5	Matti Matson	63		
6	William S. Silver	26		
8	Lauri Immonen	65		
9	Mildred M. Irvine	70		
10	August McKeen	63		
13	George Lester Pratt	70		
19	Bonita Gail Dodge	1		
24	Charles Tinkham	80		
26	Thomas Warren Flanders		3	
28	Lizzie Kyllonen	67		

Assessors' Report

Amount of resident real estate,	\$1,971 835.00	
Amount of non-resident real estate,	325,795.00	
		<hr/>
Total real estate,		\$2,297,630.00
Amount of resident personal estate,	\$ 554,515.00	
Amount of non-resident personal estate,	124,720.00	
		<hr/>
Total personal estate,		679,235.00
		<hr/>
Total valuation,		\$2,976,865.00
Total value of land,		\$ 676,765.00
Total value of buildings,		\$1,620,865.00
Gain in valuation over last year,		\$ 95,635.00

Appropriated and Assessed

State tax,	\$ 20,637.40
County tax,	9,843.70
Common school,	45,953.80
High schools,	24,935.32
Textbooks,	1,500.00
Supplies,	2,100.00
Insurance,	861.34
Lights, water and telephone,	1,700.00
Repairs,	4,000.00
Permanent school equipment,	2,000.00
Medical inspection,	300.00
Vocational education and industrial arts,	6,786.00
Auto driver education,	200.00
Highways and bridges,	16,000.00
Snow removal,	17,000.00
State Aid road,	2,520.00
Special resolve road maintenance,	700.00
Cutting bushes,	600.00
Tarring roads,	6,000.00
Support of poor,	9,500.00

Town Officers,	\$ 9,500.00
Interest,	800.00
Miscellaneous account,	3,500.00
Abatements,	300.00
Memorial Day,	150.00
Public Health Nurse,	175.00
State of Maine publicity,	100.00
War Memorial,	1,000.00
Sewer,	1,000.00
Highway and snow removal equipment,	6,700.00
Repairing Stony Brook bridge,	500.00
Sidewalks,	500.00
Overlay in assessing,	5,348.00
Supplemental taxes,	318.98
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Total committed to collector,	\$ 203,029.94

Rate of taxation, .067 on a dollar; \$67.00 on a thousand dollars.

Number of polls taxed, 1087.
 Number of polls not taxed, 217.
 Amount assessed on each poll, \$3.00.
 Number of male dogs, 200.
 Number of female dogs, 26.
 Number of spayed dogs, 135.
 Number of kennels, 3.

Abstract from Assessors' Report to the State Assessors for the Year 1949.

Livestock	No.	Av Val.	Total Val.
Horses and mules,	177	\$ 51.52	\$ 9,120.00
Colts less than 2 years old, not of draft type,	4	75.00	300.00
Steers, oxen, bulls and beef cattle,	38	66.31	2,520.00
Cows,	754	60.14	45,350.00
Heifers over 2 yrs. old, not yet freshened,	130	44.00	5,730.00
Heifers 18 months to 2 years old,	62	35.56	2,205.00
Goats,	9	15 00	135.00
Poultry (over 50 in number),	16,255	.68	11,220.00
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Total amount,			\$76,580.00

All Other Personal Property

Stock in trade,	\$208,120.00
Unmanufactured materials in mills,	19,500.00
Logs,	3,550.00
Lumber,	59,820.00
Boats (12),	430.00
Gasoline pumps and attachments (29).	3,175.00
Musical instruments (193),	11,125.00
Radios (1060),	18,040.00
Furniture,	7,100.00
Finished products in mills,	20,500.00
Tractors (39),	4,925.00
Machinery and equipment,	208,350.00
Other property,	38,020.00
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Total amount,	\$ 602,655.00
Amount livestock brought forward,	76,580.00
<hr/>	
Total amount of personal property,	\$ 679,235.00

Railroad property (1),	\$ 9,100.00
Water Company property (3),	2,870.00
Light and Power Co. property (1),	65,735.00
Saw mills (3),	5,000.00
Wood working mills (10),	298,600.00
Tannery,	85,000.00
Feldspar mill,	32,000.00
Cannery,	63,000.00
Pickle factory,	15,200.00

Robert Milton, serving commitment notices,	6.84
Dr. C. W. Nelson, commitment,	5.00
Dr. D. M. Stewart, two commitments,	10.00
Dr. Joseph Villa, commitment,	5.00
Robert L. Milton, trip to Augusta with patient,	20.00
Clarence B. Huff, trip to Augusta with patient,	25.00
O. K. Clifford, curb at Herbert Perkins lot,	19.10
Howard Andrews, refund of 1948 tax paid in error,	3.00
Charles Wilkins, refund of overpayment on 1948 tax lien,	48.50
<hr/>	
Total expenditures,	\$9,494.86

C. Health and Sanitation

1. Public Health Nurse

RECEIPTS

Appropriation,	\$175.00
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EXPENDITURES

Selectmen's warrant, Treasurer of State of Maine,	\$175.00
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Account balanced.

D. Highways and Bridges

1. Highway Account

RECEIPTS

Balance January 1, 1949,	\$ 173.41
Appropriation,	16,000.00
Joel A. Foster, payroll adjustment,	32.73
L. J. Abbott, payroll adjustment,	7.88
Irving Cutting, refund,	10.00
Jason Smith, refund,	1.26
Received for labor:	
South Paris Savings Bank,	2.25
Clarence G. and Luella Morton,	30.00
Paris School Department,	107.44
William Bray,	19.00
Crockett Record,	8.00

TOWN REPORT

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Burnham & Morrill Co.,	8.00
Paris Hill Water Co.,	3.00
W. Paul Whitten,	8.00
Milo Tanning Corporation,	24.00
Ivan H. Proctor,	6.00
Oxford County Agricultural Society,	12.00
John Buehl,	6.00
Ole Olsen, Jr.	32.00
James Bennett,	3.00
Arthur J. Hunt,	18.00
Elmore C. Edmunds,	5.00

Total receipts,	\$16,516.97
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EXPENDITURES

Selectmen's warrants,	15,964.90
Balance December 31, 1949,	\$552.07

Summary of Highway Expenditures

South Paris Section:

Payrolls,	\$5,251.85	
Materials,	1,946.29	
		\$ 7,198.14

West Paris Section:

Payrolls,	\$3,920.66	
Materials,	470.51	
		4,391.17

Paris Hill Section:

Payrolls,	\$3,938.06	
Materials,	437.53	
		4,375.59

Total expenditures,	\$15,964.90
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2. Snow Removal

RECEIPTS

Appropriation,	\$17,000.00
Treasurer of State,	1,651.65
Kenneth Russell, sale of material,	63.00
Received for labor:	
A. W. Walker & Son,	29.25
Robert G. Pike,	39.85

Marks Printing House, office supplies and tax receipts,	76.25
A. L. Lang, tax lien blanks,	12.00
Loring, Short and Harmon, record books for clerk's office,	82.00
Clifford's Rexall Store, valuation books and office supplies,	45.40
Casco Bank & Trust Co., service charges on checking account,	76.33
Casco Bank & Trust Co., imprinting check books,	11.05
Casco Bank & Trust Co., rent of deposit box,	3.60
Remington-Rand, Inc., maintenance service,	15.35
Burroughs Adding Machine Co., adding machine paper,	2.14
Evan C. Martin, repairs on check writer,	4.50
Percy L. Turner, cash paid for Maine Register,	10.00
Percy L. Turner, use of car for year,	240.00
Leroy J. Abbott, use of car for year,	150.00
Joel A. Foster, use of car for year,	120.00
Percy L. Turner, expense to Augusta, two trips, to assessors' meeting, to welfare meeting and to municipal association meeting,	22.30
Leroy J. Abbott, expense at assessors' meeting,	1.75
Harry M. Shaw, services as moderator,	10.00
W. J. Wheeler & Co., Inc.:	
Bonds for collector and treasurer,	160.00
Employers' liability insurance,	540.99
Insurance on town farm,	46.18
Insurance on town garage and storehouse,	64.61
Insurance on Robert Benson place,	31.30
Insurance on Jack Lehto place,	10.86
Conrad Lamb, insurance on town shed, West Paris,	7.50
Casco Bank & Trust Co., rent of hall and office,	500.00
Elmore C. Edmunds, tax on Association Block as part of rent,	670.00
West Paris Village Corporation, water contract,	
W. P. H. S.,	48.00
N. Dayton Bolster Co., paint for town garage,	11.00
Paris Hardware Co., paint and supplies,	14.20
Canadian National Railway, roadway and drain pipe rental,	1.25
O. J. Colby, posts and labor,	6.65
E. Walker Abbott, cash paid for express,	2.00
Central Maine Power Co., lights at town garage,	6.00

TOWN REPORT

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South Paris Village Corporation, fires outside Corporation,	268.00
West Paris Fire Department, fires outside Corporation,	329.25
West Paris Village Corporation, use of fire truck,	60.00
Paris Hill Fire Department, fires outside Corporation,	87.00
Blue Rock Quarry, repairing catch basin,	82.00
Penley Brothers, labor with bulldozer at West Paris dump,	22.50
George Tuell, labor at dump, West Paris,	50.25
H. B. Doughty, labor at dump, West Paris,	13.50
Arthur Thurlow, labor at dump, South Paris,	781.00
Jason Smith, labor at dump, South Paris,	7.00
Arthur Thurlow, painting fence,	10.50
Jason Smith, painting fence,	6.50
Dean Martin, painting at town garage,	12.50
John Bryant, painting at town garage,	7.50
Clarence Jackson, cleaning Square,	246.00
Clarence Jackson, cleaning office,	7.50
Arthur Thurlow, labor on bridge rail,	8.25
W. G. Pratt, plank for bridge,	73.31
E. W. Cummings, surveying,	7.50
Norway National Bank, balance due on Lawrence Abbott place,	91.32
Elmore C. Edmunds, posting town meeting warrant,	5.25
Robert T. Smith, legal services and expenses,	35.10
Advertiser-Democrat, printing notices,	13.00
Harry A. Packard, services as truant officer,	14.00
Joseph A. Villa Estate, services, health officer,	185.00
Vital statistics payroll,	19.50
Harvey E. Powers, real estate transfers and recording deeds,	39.00
Treasurer of State, Audit Department, 1948 audit,	178.75
Maine Municipal Association, annual dues,	70.00
Hiram R. Gatchell, plumbing inspections,	86.00
May's Drug Store, supplies for health nurse,	29.63
Treasurer of State, aid to dependent children,	1,608.26
Mrs. James Record, board of child of sanatorium case,	234.50
Rose Robinson, board of child of sanatorium case,	187.00
Lucien F. Davis, groceries for sanatorium case,	270.60
George F. Eastman Estate, clothing for children of sanatorium case,	10.84
Wheeler's Wood Yard, wood for sanatorium case,	36.00

Appropriation Accounts

A. General Government

1. Town Officers' Account

RECEIPTS

Appropriation,	\$9,500.00
Cash from Charles Puffer,	2.12
Total receipts,	<u>\$9,502.12</u>

EXPENDITURES

Selectmen's warrants,	9,191.14
Balance transferred to summary,	<u>\$310.98</u>

Selectmen's Warrants Itemized

Percy L. Turner, selectman,	\$1,812.00
Leroy J. Abbott, selectman,	920.00
Joel A. Foster, selectman,	612.00
Helen L. Briggs, bookkeeping,	480.00
Robert T. Smith, treasurer,	500.00
E. Walker Abbott, clerk,	250.00
Elmore C. Edmunds, collector,	2,002.26
Charles Puffer, superintendent of schools,	2,539.88
Oayma J. Colby, member of school board,	25.00
Marion Mott, member of school board,	25.00
Harold Perham, member of school board,	25.00
	<u>\$9,191.14</u>

2. Miscellaneous Account

RECEIPTS

Appropriation,	\$3,500.00
Overlay in assessing,	5,348.40
Treasurer of State:	
Bank stock tax,	893.53
Railroad and telegraph tax,	100.03

TOWN REPORT

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Dog license refund,	70.92
Reimbursement on forest fires,	79.50
Reimbursement on putting up railroad signs,	9.05
South Paris Village Corporation:	
Rent of hall and office,	50.00
Office supplies,	.75
Clinton Maxim, rent of Mountain schoolhouse,	8.00
Walden Ryder, rent of Biscoe schoolhouse,	24.00
Annie Lehto, rent of Jack Lehto place,	72.00
Allen Crooker, sale of Mountain schoolhouse,	125.00
Paris Farmers' Union, stock dividend,	1.00
Fees for licenses and permits,	69.50
Harriet F. Merrill Estate, refund of expense of com- mitment,	31.70
Charles Wilkins, overpayment on 1948 tax lien, refunded,	48.50
	<hr/>
Total receipts,	\$10,431.88

EXPENDITURES

Selectmen's warrants,	9,494.86
	<hr/>
Balance December 31, 1949,	\$937.02

Selectmen's Warrants Itemized

Ernest F. Shaw, town reports,	\$ 709.20
Richard Turner, delivering town reports,	6.00
Donovan Dodge, delivering town reports,	6.00
Lee Abbott, postage and delivering town reports,	9.10
Percy L. Turner, postage on town reports,	12.09
Percy L. Turner, postage, telephone and box rent,	20.11
Leroy J. Abbott, postage and telephone,	12.00
Joel A. Foster, telephone,	4.00
Robert T. Smith, stamped envelopes,	34.58
Elmore C. Edmunds, stamped envelopes,	68.88
N. E. Tel. & Tel. Co., telephone service,	156.15
U. S. Auto and Truck Guide, books for collector,	7.50
Ivan's, stapling machine and staples,	1.24
Ernest F. Shaw, printing tax bills, voucher jackets and cards for Board of Health,	84.05
Stony Brook Print Shop, stamped envelopes and printing,	24.50

TOWN REPORT

Burnham & Morrill Co.,	24.75
L. N. Lovejoy,	6.00
Pechnick Brothers,	12.00
W. Paul Whitten,	3.00
Paris School Department,	24.75

Total receipts,	\$18,854.25
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EXPENDITURES

Selectmen's warrants,	16,557.11
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Balance December 31, 1949,	\$2,297.14
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Summary of Expenditures

Payrolls,-	\$11,430.42
Repairs and equipment,	4,198.88
Gas and oil,	26.24
Garage lights,	24.28
Supplies,	799.54
Insurance,	32.75
Sand,	45.00

Total expenditures,	\$16,557.11
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3. State Aid Road

RECEIPTS

Appropriation,	\$2,520.00
State of Maine,	2,520.85

Total receipts,	\$5,040.85
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EXPENDITURES

Selectmen's warrants,	\$5,889.53
Transferred to tarring roads account,	592.00

Total expenditures,	6,481.53
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Overdraft December 31, 1949,	\$1,440.68
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4. Special Resolve Road**RECEIPTS**

State of Maine,	\$1,271.80
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EXPENDITURES

Selectmen's warrants,	1,276.19
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Overdraft transferred to summary,	\$4.89
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5. Special Resolve Maintenance**RECEIPTS**

Appropriation,	\$700.00
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EXPENDITURES

Transferred to tarring roads account,	\$700.00
Account balanced.	

6. Maintenance of Unimproved Roads**EXPENDITURES**

Selectmen's warrants,	\$2,486.23
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Transferred to accounts receivable, due from State of Maine,	\$2,486.23
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Account balanced.	
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7. Cutting Bushes**RECEIPTS**

Appropriation,	\$600.00
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Alice Coffin, labor,	10.50
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Total receipts,	\$610.50
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EXPENDITURES

Selectmen's warrants, labor payrolls,	600.00
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Balance transferred to summary,	\$10.50
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8. Tarring Roads

RECEIPTS

Appropriation,	\$6,000.00
Transferred from special resolve maintenance account,	700.00
Transferred from State Aid road account,	592.00
Received from State Aid road payrolls,	458.00
Received from individuals for tar and applying:	
Forest Conant,	20.00
Guy Trask,	1.00
Ripley & Fletcher Co.,	264.90
Harold Bailey,	9.66
Goodwin's Dairy,	490.30
Town of Greenwood,	54.85
Floyd Morgan,	21.55
William Bray,	47.50
Arthur Kelleher,	12.20
Marion P. Houghton,	24.25
Marie Record,	14.50
Jens H. Mellrup,	17.00
Trap Corner Garage,	51.75
E. A. Randall,	33.90
Paris Farmers' Union,	41.00
W. S. Flint,	12.75
O. K. Clifford Co., Inc.,	20.00
Paris Hardware Co.,	75.25
Henry McAllister,	10.00
 Total receipts,	 \$8,972.36

EXPENDITURES

Selectmen's warrants,	9,373.24
Overdraft transferred to summary,	\$400.88

Summary of Expenditures

Tar and other materials,	\$5,911.03
Labor payrolls,	3,462.21
 Total expenditures,	 \$9,373.24

9. Sidewalks**RECEIPTS**

Appropriation,	\$500.00
Received from Effie Adkins,	67.50
Total receipts,	<u>\$567.50</u>

EXPENDITURES

Selectmen's warrants,	405.00
Balance December 31, 1949,	<u>\$162.50</u>

10. Repairing Stony Brook Bridge**RECEIPTS**

Appropriations,	\$500.00
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EXPENDITURES

Selectmen's warrants,	527.83
Overdraft transferred to summary,	<u>\$27.83</u>

11. Western Section Sewer**RECEIPTS**

Appropriation,	\$1,000.00
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EXPENDITURES

Selectmen's warrant, South Paris Village Corporation,	\$1,000.00
Account balanced.	

12. Catch Basins**RECEIPTS**

Balance January 1, 1949,	\$525.12
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EXPENDITURES

Selectmen's warrants,	67.23
Balance December 31, 1949,	<u>\$457.89</u>

13. Town of Paris Gas Tank**RECEIPTS**

Ripley & Fletcher Co., refund,	\$ 7.43
Town of Paris:	
Truck No. 1,	438.89
Truck No. 2,	3.21
Truck No. 4,	259.76
Truck No. 7,	12.00
Tractor—shovel,	325.78
Grader,	165.76
Snow account,	7.20
School conveyance,	465.30
	<hr/>
Total receipts,	\$1,685.33

EXPENDITURES

Selectmen's warrants, Ripley & Fletcher Co., gas,	1,754.32
	<hr/>
Overdraft December 31, 1949,	\$68.99
This overdraft represents the amount of gas on hand.	

14. Highway Equipment Account**a. New Equipment****RECEIPTS**

Appropriation,	\$6,700.00
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EXPENDITURES

Selectmen's warrants,	6,362.73
	<hr/>
Balance December 31, 1949,	\$337.27

Summary of Expenditures

Kenneth Russell, garage equipment,	\$ 250.00
Files & O'Keefe Co., grader,	950.00
Files & O'Keefe Co., sidewalk plow,	2,943.50
Ripley & Fletcher Co., Ford truck,	2,200.00
Market Square Shell Station, small tools,	19.23
	<hr/>
Total expenditures,	\$6,362.73

TOWN REPORT**21****b. Truck No. 1, South Paris****RECEIPTS**

Earnings of truck,	\$1,696.72
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EXPENDITURES

Gas and oil,	\$438.89
Repairs,	718.76
Insurance,	43.40
	<hr/>
	1,201.05

Balance December 31, 1949,	\$495.67
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c. Truck No. 2, Paris Hill**RECEIPTS**

Earnings of truck,	\$1,869.98
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EXPENDITURES

Gas and oil,	\$442.63
Repairs,	912.82
Insurance,	132.95
	<hr/>
	1,488.40

Balance December 31, 1949,	\$381.58
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d. Truck No. 3, West Paris**RECEIPTS**

Earnings of truck,	\$346.00
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EXPENDITURES

Gas, oil and repairs,	\$500.21
Insurance,	42.95
	<hr/>
	543.16

Overdraft December 31, 1949,	\$197.16
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e. Truck No. 4, South Paris**RECEIPTS**

Earnings of truck,	\$1,070.32
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EXPENDITURES

Gas and oil,	\$259.76
Repairs,	720.36
Insurance,	256.05
	<hr/>
	1,236.17

Overdraft December 31, 1949,	\$165.85
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f. Truck No. 5, West Paris

RECEIPTS

Earnings of truck,	\$1,068.38
Refund,	11.00
	<hr/>
Total receipts,	\$1,079.38

EXPENDITURES

Gas, oil and repairs,	\$1,594.30
Insurance,	264.69
	<hr/>
	1,858.99
	<hr/>
Overdraft December 31, 1949,	\$779.61

g. Truck No. 6, West Paris

RECEIPTS

Earnings of truck,	\$983.94
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EXPENDITURES

Gas, oil and repairs,	\$448.17
Insurance,	123.95
Part payment on truck,	344.65
	<hr/>
	916.77
	<hr/>
Balance December 31, 1949,	\$67.17

h. Truck No. 7, South Paris

RECEIPTS

Earnings of truck,	\$ 33.00
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EXPENDITURES

Gas and oil,	\$12.00
Repairs,	79.78
Insurance,	35.95
	<hr/>
	127.73
	<hr/>
Overdraft December 31, 1949,	\$94.73

i. Case Tractor—Shovel

RECEIPTS

Balance January 1, 1949,	\$ 617.37
Earnings of shovel,	1,576.50
	<hr/>
Total receipts,	\$2,193.87

EXPENDITURES

Gas and oil,	\$ 325.78	
Insurance,	157.71	
Repairs and cab,	1,346.97	
	<hr/>	1,830.46
Balance December 31, 1949,		<hr/> \$363.41

j. Grader**RECEIPTS**

Earnings of grader,	\$1,301.85
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EXPENDITURES

Gas and oil,	\$165.76	
Repairs,	118.02	
Insurance,	87.43	
	<hr/>	371.21
Balance December 31, 1949,		<hr/> \$930.64

Summary of Highway Equipment Balances

	Balance	Overdraft
New equipment,	\$ 337.27	
Truck No. 1,	495.67	
Truck No. 2,	381.58	
Truck No. 3,		\$ 197.16
Truck No. 4,		165.85
Truck No. 5,		779.61
Truck No. 6,	67.17	
Truck No. 7,		94.73
Case tractor—shovel,	363.41	
Grader,	930.64	
	<hr/>	<hr/>
	\$2,575.74	\$1,237.35
Net balance December 31, 1949,		<hr/> \$1,338.39

E. Charities and Corrections

1. Poor Relief Account

a. Poor of the Town of Paris

RECEIPTS

Appropriation,	\$ 9,500.00
Refunded on amounts paid for poor of Paris in 1947,	35.00
Refunded on amounts paid for poor of Paris in 1948,	465.00
Refunded on amounts paid for poor of Paris in 1949,	316.88
Total receipts,	\$10,316.88

EXPENDITURES

Selectmen's warrants,	\$10,428.72
Accounts transferred to poor account from trust fund interest account,	38.00
Total expenditures,	10,466.72
 Overdraft transferred to summary,	 \$149.84

Paid for the Poor of Paris

Lawrence Abbott:

Groceries,	\$759.80
Rent,	30.00
Medical services,	65.00
Medical supplies,	21.00
Hospital treatment,	10.00
	<hr/> \$ 885.80

Donald Billings:

Groceries,	\$331.37
Clothing,	161.70
House repairs,	5.35
Hospital treatment,	140.86
Medical care,	137.16
Medical supplies,	13.21
Telephone,	9.42
	<hr/> 799.07

TOWN REPORT

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Earle Billings:		
Groceries,	\$426.07	
Transportation to hospital,	6.00	
Medical supplies,	2.00	
Medical care,	56.27	
Care of child in Lewiston-Auburn Children's Home,	448.17	
Cash loan, transferred from Trust Fund interest account,	15.00	
		953.51
Joseph Bryant:		
Groceries,	\$ 52.69	
Clothing,	152.00	
		204.69
Eva Burnett:		
Board and care,		90.00
Lewis Button:		
Groceries,	\$171.96	
Fuel,	4.00	
		175.96
Mrs. Nelson Cole:		
Town of Bethel, supplies furnished,		65.61
Charles E. Davis, Jr.:		
Town of Norway, supplies furnished,		23.19
James E. Davis:		
Groceries,	\$12.32	
Clothing,	3.85	
Cash loan, transferred from Trust Fund interest account,	20.00	
		36.17
Horace I. Davis:		
Board,		65.00
Kenneth Durgin:		
Medical services,		21.85
Ernest Libby:		
Groceries,	\$66.63	
Fuel,	5.00	
		71.63
Philip Melanson:		
Town of Poland, supplies furnished,		228.79
Ellsworth Murch, Jr.:		
Medical supplies,		13.30
Lucie Parlin:		
Town of Norway, supplies furnished,		277.98

Toivo Piirainen:		
Groceries,	\$82.80	
Clothing,	9.15	
	<hr/>	91.95
Thomas Radcliffe, Jr.:		
Town of Poland, supplies furnished,		316.68
Clifford Ring:		
Groceries,	\$67.90	
Clothing,	81.05	
Household equipment,	10.00	
	<hr/>	158.95
Albert Ryerson:		
Board,	\$520.00	
Clothing,	11.95	
Miscellaneous expense,	3.40	
	<hr/>	535.35
Jason Smith:		
Groceries,	\$ 6.73	
Medical services,	50.00	
	<hr/>	56.73
Jerome B. Smith:		
Town of Bethel, supplies furnished,		135.87
Gerald Walker:		
Town of Bethel, supplies furnished,		567.88
James Walker:		
Clothing,		21.33
Minnie Whitman:		
Board and care,		97.00
Ronaldo Wight:		
Town of Norway, supplies furnished,		22.19
Margaret Young:		
Groceries,	\$47.72	
Rent,	74.28	
Fuel,	25.00	
	<hr/>	147.00
Tramps:		
Meals,	\$9.90	
Feeding and lodging,	5.00	
Transportation to Lewiston,	.85	
	<hr/>	15.75

Supplemental aid to A. D. C. cases:

Case No. 1,	274.49
Case No. 2,	225.64
Case No. 3,	300.00
Case No. 4,	174.21

Supplemental aid to Old Age Assistance cases:

Case No. 1,	132.25
Case No. 2,	60.35
Case No. 3,	130.00
Case No. 4,	291.47
Case No. 5,	112.47
Case No. 6,	160.00
Case No. 7,	258.34
Case No. 8,	33.03
Case No. 9,	101.07
Case No. 10,	492.30

Aid to Veterans:

Case No. 1,	1,137.11
Case No. 2,	2.98
Case No. 3,	128.01
Case No. 4,	56.89

Aid to citizens, afterwards repaid,	316.88
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Total paid for the poor of Paris,	\$10,466.72
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b. Poor of the State of Maine

RECEIPTS

Treasurer of State of Maine,	\$4,624.27
Refunds,	1.20
Total receipts,	\$4,625.47

EXPENDITURES

Overdraft January 1, 1949,	\$ 806.26
Selectmen's warrants,	4,962.60
Total expenditures,	5,768.86
Overdraft December 31, 1949, due from State,	\$1,143.39

Paid for Poor of State

Leslie Bates,	\$ 709.48
Mrs. John E. Hooper,	709.83
Henry Kilponen,	489.55
Ralph Mosher,	1,049.79
Sidney Russell,	761.59
Walden Ryder,	62.86
Maud Ryerson,	338.00
Albert Thorne,	152.59
Daniel Ulback,	221.20
Aid to Veterans:	
Case No. 1,	54.42
Case No. 2,	115.01
Case No. 3,	11.87
Supplemental aid to Old Age Assistance cases:	
Case No. 1,	68.09
Case No. 2,	204.75
Case No. 3,	13.57
Total paid for poor of State,	<hr/> \$4,962.60

c. Poor of Other Towns

RECEIPTS

Town of Bethel:	
Herbert Hatfield,	\$ 71.79
Veteran,	42.84
Town of Buckfield, Annie Lehto,	183.24
Town of Farmington, A. D. C. case,	30.25
Town of Gray:	
Russell Hamilton,	18.92
Clifford Strout,	32.29
Town of Greenwood, A. D. C. case,	359.17
Town of Mechanic Falls, veteran,	15.24
Town of Oxford, old age assistance case,	85.34
Town of Parsonsfield, veteran,	156.00
Town of Poland, veteran,	10.15
Town of Rumford, Alvin Goddard,	70.35
Town of Vinalhaven, old age assistance case,	34.00
Town of Woodstock, veteran,	11.66
Daniel Ulback board, paid by State and credited to Annie Lehto account,	216.00
Individuals, payments on account,	10.00
Total receipts,	<hr/> \$1,347.84

TOWN REPORT

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EXPENDITURES

Overdraft January 1, 1949,	\$ 333.96
Selectmen's warrants,	1,144.91
	<hr/>
Total expenditures,	1,478.87
	<hr/>
Overdraft December 31, 1949, due from other towns,	\$131.63

Paid for Poor of Other Towns

Alvin Goddard, Rumford,	\$ 90.35
Annie Lehto, Buckfield,	344.77
Russell Hamilton, Gray,	18.92
Clifford Strout, Gray,	32.29
Herbert Hatfield, Bethel,	71.79
Blanche Ridley, Litchfield,	18.50
Aid to Veterans:	
Case No. 1,	52.00
Case No. 2,	15.24
Case No. 3,	37.66
Case No. 4,	18.34
Case No. 5,	10.15
Supplemental aid to A. D. C. cases:	
Case No. 1,	238.43
Case No. 2,	30.01
Supplemental aid to Old Age Assistance cases:	
Case No. 1,	117.46
Case No. 2,	34.00
Case No. 3,	5.00
Paid for individuals, afterwards repaid,	10.00
	<hr/>
Total paid for poor of other towns,	\$1,144.91

2. Special Accounts

a. Effie Swan Account

RECEIPTS

Balance January 1, 1949,	\$511.90
No expenditures.	

b. Ella Frost Account**RECEIPTS**

Note and mortgage,	\$500.00
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EXPENDITURES

Selectmen's warrants,	344.73
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Balance December 31, 1949,	\$155.27
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G. Education**1. Common Schools****RECEIPTS**

Balance January 1, 1949,	\$15,841.78
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Transferred from high school account, correction,	50.00
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Appropriation,	45,953.80
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Other receipts,	21,140.09
-----------------	-----------

Total receipts,	\$82,985.67
-----------------	-------------

EXPENDITURES

Selectmen's warrants,	\$68,476.98
-----------------------	-------------

Transferred to high school account to correct error in posting,	114.12
---	--------

Total expenditures,	68,591.10
---------------------	-----------

Balance December 31, 1949,	\$14,394.57
----------------------------	-------------

2. High Schools**RECEIPTS**

Balance January 1, 1949,	\$ 8,070.68
--------------------------	-------------

Appropriation,	24,935.32
----------------	-----------

Transferred from common school account to correct error in posting,	114.12
---	--------

Other receipts,	12,515.78
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Total receipts,	\$45,635.90
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EXPENDITURES

Selectmen's warrants,	\$37,308.95
Transferred from common school account, correction,	50.00
	<hr/>
Total expenditures,	37,358.95
	<hr/>
Balance December 31, 1949,	\$8,276.95

3. Textbooks**RECEIPTS**

Balance January 1, 1949,	\$ 631.05
Appropriation,	1,500.00
Other receipts,	344.01
	<hr/>
Total receipts,	\$2,475.06

EXPENDITURES

Selectmen's warrants,	2,332.00
	<hr/>
Balance December 31, 1949,	\$143.06

4. Supplies**RECEIPTS**

Balance January 1, 1949,	\$ 550.33
Appropriation,	2,100.00
Other receipts,	439.24
	<hr/>
Total receipts,	\$3,089.57

EXPENDITURES

Selectmen's warrants,	2,162.67
	<hr/>
Balance December 31, 1949,	\$926.90

5. Insurance**RECEIPTS**

Appropriation,	\$ 861.33
----------------	-----------

EXPENDITURES

Selectmen's warrants,	2,029.32
	<hr/>
Overdraft December 31, 1949,	\$1,167.98

6. Repairs**RECEIPTS**

Balance January 1, 1949,	\$ 364.09
Appropriation,	4,000.00
Other receipts,	3.00
	<hr/>
Total receipts,	\$4,367.09

EXPENDITURES

Selectmen's warrants,	3,863.19
	<hr/>
Balance December 31, 1949,	\$503.90

7. Permanent School Equipment**RECEIPTS**

Balance January 1, 1949,	\$ 386.63
Appropriation,	2,000.00
Other receipts,	8.00
	<hr/>
Total receipts,	\$2,394.63

EXPENDITURES

Selectmen's warrants,	1,927.78
	<hr/>
Balance December 31, 1949,	\$466.85

8. Water, Lights and Telephone**RECEIPTS**

Balance January 1, 1949,	\$ 259.51
Appropriation,	1,700.00
Other receipts,	491.53
	<hr/>
Total receipts,	\$2,451.04

EXPENDITURES

Selectmen's warrants,	2,000.75
	<hr/>
Balance December 31, 1949,	\$450.29

9. Vocational Education**RECEIPTS**

Balance January 1, 1949,	\$1,000.70
Other receipts,	882.45
Total receipts,	\$1,883.15

EXPENDITURES

Selectmen's warrants,	\$1,312.38
Transferred to industrial arts account,	570.77
Total expenditures,	\$1,883.15
Account balanced.	

10. Industrial Arts**RECEIPTS**

Balance January 1, 1949,	\$ 800.10
Appropriation,	6,786.00
Transferred from vocational education account,	570.77
Other receipts,	747.29
Total receipts,	\$8,904.16

EXPENDITURES

Selectmen's warrants,	7,144.23
Balance December 31, 1949,	\$1,759.93

11. Medical Inspection**RECEIPTS**

Appropriation,	\$300.00
----------------	----------

EXPENDITURES

Selectmen's warrants,	\$300.00
Account balanced.	

12. Dental Hygiene**RECEIPTS**

Balance January 1, 1949,	\$144.00
No expenditures.	

13. Automobile Driver Education**RECEIPTS**

Balance January 1, 1949,	\$158.88
Appropriation,	200.00
Total receipts,	<u>\$358.88</u>

EXPENDITURES

Selectmen's warrants,	244.90
Balance December 31, 1949,	<u>\$113.98</u>

14. Maine State Retirement System Account**RECEIPTS**

Deductions from payrolls,	\$4,103.00
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EXPENDITURES

Selectmen's warrants, Treasurer of State, Account balanced.	<u>\$4,103.00</u>
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15. Land for Brick School Yard**RECEIPTS**

Appropriation,	\$2,000.00
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EXPENDITURES

Overdraft January 1, 1949, Account balanced.	<u>\$2,000.00</u>
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16. Old Creamery Building and Lot**RECEIPTS**

Appropriation,	\$5,000.00
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EXPENDITURES

Selectmen's warrants, for building and land,	2,497.75
Balance when taken by School Department,	<u>\$2,502.25</u>
Received insurance refund,	6.34
Total,	<u>\$2,508.59</u>

Expenditures by School Department

Selectmen's warrants,	2,504.88
-----------------------	----------

Balance December 31, 1949,	\$3.71
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A report of school receipts and expenditures will be found in the Superintendent's report.

I. Unclassified**1. Memorial Day****RECEIPTS**

Appropriation,	\$150.00
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EXPENDITURES

Selectmen's warrants,	177.50
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Overdraft transferred to summary,	\$27.50
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2. Cemetery Special Account**RECEIPTS**

Balance January 1, 1949,	\$80.49
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EXPENDITURES

Selectmen's warrants,	37.50
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Balance December 31, 1949,	\$42.99
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3. Maine Publicity**RECEIPTS**

Appropriation,	\$100.00
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EXPENDITURES

Selectmen's warrant, State of Maine Publicity Bureau,	\$100.00
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Account balanced.

4. War Memorial**RECEIPTS**

Appropriation,	\$1,000.00
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EXPENDITURES

Selectmen's warrant, South Paris Savings Bank, for investment,	\$1,000.00
--	------------

Account balanced.

L. Interest**Interest Account****RECEIPTS**

Appropriation,	\$ 800.00
Elmore C. Edmunds, interest on tax collections,	61.36
Interest collected on tax deeds and liens,	162.72
Interest included in 1948 liens,	53.54
South Paris Savings Bank, refund,	27.50
Total receipts,	<u>\$1,105.12</u>

EXPENDITURES

Selectmen's warrants:	
Interest on temporary loans,	\$477.92
Interest on sewer account,	132.00
Total expenditures,	<u>609.92</u>
Balance transferred to summary,	<u>\$495.20</u>

M. Reduction of Town Debt**1. Temporary Loans****RECEIPTS**

South Paris Savings Bank, loans,	\$55,000.00
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EXPENDITURES

Selectmen's warrants, payment of loans,	\$55,000.00
Account balanced.	

N. Taxes**1. State Tax****RECEIPTS**

Appropriation,	\$20,637.40
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EXPENDITURES

Selectmen's warrant, Treasurer of State,	\$20,637.40
Account balanced.	

2. County Tax**RECEIPTS**

Appropriation, \$9,843.70

EXPENDITURES

Selectmen's warrant, County Treasurer, \$9,843.70
Account balanced.

3. 1949 Excise Tax**RECEIPTS**

Balance January 1, 1949, \$ 1,700.50
Elmore C. Edmunds, collector, 13,304.52

Total receipts, \$15,005.02

EXPENDITURES

Selectmen's warrants:

E. C. Edmunds, collector,	\$ 200.00
S. Paris Village Corporation,	1,311.03
W. Paris Village Corporation,	150.00
Paris Village Corporation,	71.00
Refund of tax paid in error,	23.27

Total expenditures, 1,755.30

Balanced transferred to summary, \$13,249.72

4. 1950 Excise Tax**RECEIPTS**

Elmore C. Edmunds, collector, \$2,901.56

EXPENDITURES

Selectmen's warrant, refund of tax paid in error, 30.86

Balance December 31, 1949, \$2,870.70

5. Overlay**RECEIPTS**

Appropriation, overlay in assessing, \$5,348.40

EXPENDITURES

Transferred to miscellaneous account, \$5,348.40
Account balanced.

6. Supplemental Taxes**RECEIPTS**

Elmore C. Edmunds:

1949 taxes,	\$318.98
1948 taxes,	89.81

Total receipts, transferred to summary,	\$408.79
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7. Abatements**RECEIPTS**

Appropriation,	\$300.00
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EXPENDITURES

Elmore C. Edmunds, abatements:

1948 taxes,	\$240.61
1949 taxes,	244.97

Total abatements,	485.58
-------------------	--------

Overdraft transferred to summary,	\$185.58
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8. 1949 Taxes**DEBITS**

Commitment,	\$202,710.96
Supplemental taxes,	318.98

Total committed to collector,	\$203,029.94
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CREDITS

Cash of Elmore C. Edmunds, collector,	192,563.40
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Uncollected December 31, 1949,	\$10,466.54
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9. 1948 Taxes**DEBITS**

Uncollected January 1, 1949,	\$11,627.91
Supplemental taxes,	89.81

Total,	\$11,717.72
--------	-------------

TOWN REPORT

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CREDITS

Cash of Elmore C. Edmunds, collector,	\$7,663.20
Tax liens filed with Treasurer,	4,054.52
<hr/>	
Total credits,	\$11,717.72
Account balanced.	

10. 1948 Tax Liens

DEBITS

Liens filed by collector,	\$4,054.52
Cost and interest included,	245.36
A. B. Abbott, insurance,	14.50
<hr/>	
Total debits,	\$4,314.38

CREDITS

Cash payments received during year,	\$2,971.21
Transferred to property acquired account,	62.67
<hr/>	
Total credits,	3,033.88
<hr/>	
Balance, liens on file December 31, 1949,	\$1,280.50

11. 1947 Tax Liens

DEBITS

Liens on file January 1, 1949,	\$1,259.27
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CREDITS

Cash payments received during year,	\$964.14
Transferred to property acquired account,	53.51
<hr/>	
Total credits,	1,017.65
<hr/>	
Balance, liens on file December 31, 1949,	\$241.62

12. 1946 Tax Liens

DEBITS

Liens on file January 1, 1949,	\$222.39
--------------------------------	----------

CREDITS

Cash payments received during year,	\$121.99
Transferred to property acquired account,	8.46
<hr/>	
Total credits,	130.45
<hr/>	
Balance, liens on file December 31, 1949,	\$91.94

13. 1945 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$83.76
--------------------------------	---------

CREDITS

Transferred to property acquired account,	7.86
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Balance, liens on file December 31, 1949,	\$75.90
---	---------

14. 1944 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$127.38
--------------------------------	----------

CREDITS

Transferred to property acquired account,	13.11
---	-------

Balance, liens on file December 31, 1949,	\$114.27
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15. 1943 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$121.40
--------------------------------	----------

CREDITS

Cash payment received during year,	\$17.00
------------------------------------	---------

Transferred to property acquired account,	23.40
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Total credits,	40.40
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Balance, liens on file December 31, 1949	\$81.00
--	---------

16. 1942 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$89.24
--------------------------------	---------

CREDITS

Transferred to property acquired account,	6.40
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Balance, liens on file December 31, 1949,	\$82.84
---	---------

17. 1941 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$79.36
--------------------------------	---------

No credits.

18. 1940 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$78.00
No credits.	

19. 1939 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$80.60
No credits.	

20. 1938 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$75.00
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CREDITS

Cash payment received during year,	12.57
------------------------------------	-------

Balance, liens on file December 31, 1949,	\$62.43
---	---------

21. 1937 Tax Liens**DEBITS**

Liens on file January 1, 1949,	\$26.25
--------------------------------	---------

CREDITS

Cash payment received during year,	22.56
------------------------------------	-------

Balance, lien on file December 31, 1949,	\$3.69
--	--------

22. 1935 Tax Deeds**DEBITS**

Deeds on file January 1, 1949,	\$393.75
--------------------------------	----------

CREDITS

Cash payments received during year,	\$46.00
-------------------------------------	---------

Discount on settlement of deeds,	44.00
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Total credits,	90.00
----------------	-------

Balance, deeds on file December 31, 1949,	\$303.75
---	----------

23. 1934 Tax Deeds**DEBITS**

Deeds on file January 1, 1949,	\$223.14
No credits.	

24. 1933 Tax Deeds**DEBITS**

Deeds on file January 1, 1949,	\$213.40
No credits.	

25. 1932 Tax Deeds**DEBITS**

Deeds on file January 1, 1949,	\$99.78
No credits.	

26. 1931 Tax Deeds**DEBITS**

Deeds on file January 1, 1949,	\$225.00
No credits.	

27. Property Acquired by Tax Deeds or Tax Liens**DEBITS**

Balance January 1, 1949,	\$583.73
Transferred from:	
1948 tax liens,	\$62.67
1947 tax liens,	53.51
1946 tax liens,	8.46
1945 tax liens,	7.86
1944 tax liens,	13.11
1943 tax liens,	23.40
1942 tax liens,	6.40
	175.41
Total,	\$759.14

CREDITS

Cash received from sale of property,	\$20.00
Discount on sale of property,	52.58
	72.58

Balance December 31, 1949,	\$686.56
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Summary of Overdraft and Unexpended Balances

	Overdraft	Unex- pended
Town officers,		\$ 310.98
Special resolve road,	\$ 4.89	
Cutting bushes,		10.50
Tarring roads,	400.88	
Repairing Stony Brook bridge,	27.83	
Poor—Town of Paris,	149.84	
Memorial Day,	27.50	
Interest,		495.20
1949 excise tax,		13,249.72
Supplemental taxes,		408.79
Abatements,	185.58	
	<hr/>	<hr/>
	\$ 796.52	\$14,475.19
Net unexpended to net surplus,	13,678.67	
	<hr/>	<hr/>
	\$14,475.19	\$14,475.19

Respectfully submitted,

PERCY L. TURNER,

LEROY J. ABBOTT,

JOEL A. FOSTER,

Selectmen of Paris,

State Department of Audit

January 30, 1950.

Board of Selectmen,
Paris, Maine.
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Paris have been audited by the State Department of Audit for the period January 1, 1949, to December 31, 1949, inclusive.

The examination was made by Auditor G. C. Lewis in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the town for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

FMB/emb

COMMENTS

An audit has been completed of the financial records of the Town of Paris for the year ended December 31, 1949.

SCOPE OF AUDIT

This audit included an examination of the records maintained by the selectmen, tax collector, treasurer and town clerk. Cash on deposit in the Casco Bank and Trust Company, South Paris, Maine, was reconciled with the balance of the treasurer's cashbook.

The record of collections made by the tax collector was

reviewed and it was ascertained that these collections had been deposited with the town treasurer. The records of excise tax collections were checked in detail.

All records and supporting data, relating to items appearing on the balance sheet, were examined.

Payrolls, invoices and cancelled checks, supporting expenditures for the month of February, 1949, were examined in detail. Warrants authorizing the expenditures were found to have been properly approved by the municipal officers. The distribution of the charges was checked and all charges appeared to have been properly recorded.

Cash receipts, as recorded by the town treasurer, were traced to deposits in the bank.

APPROPRIATIONS

The comparison of appropriations included in the 1949 assessment of taxes with the town clerk's record of the 1949 town meeting disclosed that \$1,000.00 was included in the assessment for the "West Section Sewer" which does not appear to have been voted on at the town meeting.

MISCELLANEOUS ACCOUNT

Total expenditures, charged to the miscellaneous account on the selectmen's record, amounted to \$9,494.86. A summary of the charges made to this account follows:

Town reports,	\$ 709.20
Telephone,	156.15
Use of cars, selectmen,	510.00
Bonds and insurance,	861.44
Rent of office,	1,170.00
Outside fires,	744.25
Dumps,	851.75
Aid to dependent children,	1,608.26
Sanitorium cases,	738.94
All other,	2,144.87
	<hr/>
	\$9,494.86

It is suggested that consideration be given to classifying some of the larger expenditures in the miscellaneous account as separate appropriations.

HIGHWAY EQUIPMENT

On the records of the selectmen each piece of major high-

way equipment has a separate account. All transactions involving this equipment, are handled through the cash account of the town treasurer. The underlying purpose, of this procedure, is to reflect the cost of operating the various pieces of equipment and the revenue derived therefrom. It is suggested that a single account be carried on the selectmen's records to control the equipment activity with a subsidiary record showing the detail. It is also suggested that, in order to simplify the bookkeeping procedure, journal entries be utilized instead of handling each individual transaction through the cash account of the town treasurer.

ASSETS

Total net assets as of December 31, 1949 amounted to \$75,110.69, which represented an increase over the previous year of \$13,066.76. Major contributing factors to this increase were an increase in the cash account of \$11,464.24, an increase in the capital reserve fund (War Memorial) of \$1,040.60, deferred charges \$1,440.68 offset by decreases in accounts receivable of \$302.79 and taxes receivable of \$1,161.37.

LIABILITIES

Unexpended balances in special charity accounts which are financed by mortgages taken on their property constitutes the only recorded liability of the town as of the end of the year.

DEFERRED REVENUE

This account consists of 1950 excise tax collections of \$2,870.70 made prior to the closing of the books which have been carried forward to the ensuing year for application.

RESERVE FOR AUTHORIZED EXPENDITURES

The balances of certain appropriation accounts, which have been carried forward to the ensuing year, amounted to \$31,735.17. This represents an increase of \$4,131.03 over those brought forward from the previous year.

SURPLUS

The unappropriated surplus as of December 31, 1949, amounted to \$36,777.05 as compared with \$30,207.39 at December 31, 1948. Appropriations made at town meeting, from this account, amounted to \$7,000.00. The net gain from oper-

ations as shown on Exhibit B amounted to \$13,678.67 and has been credited to this account. A summary of the transactions effecting this account is presented on Exhibit C.

TRUST FUNDS

The examination of the trust fund accounts disclosed that no new funds were added during the year. A decrease of \$30.42 was noted in the unexpended income balance at December 31, 1949, which indicated that the expenditures made were in excess of the income. All expenditures appeared to have been within the requirements under which the funds were accepted.

REVENUE AND EXPENDITURES

Revenue applicable to the current year amounted to \$285,597.51. To this amount was added \$7,000.00 appropriated from the unappropriated surplus together with a deferred charge of \$1,440.68, making a total available of \$294,038.19. From this amount was deducted \$4,131.03, which is reflected by the increase in appropriation carrying balances leaving available for current year's expenditures \$289,907.16. Expenditures applicable to this amount totaled \$276,288.49. This resulted in a net gain from operations of \$13,678.67, which was transferred to surplus.

ACCOUNTING RECORDS

All accounting records examined were found to have been kept in an efficient and accurate manner.

COMPARATIVE BALANCE SHEET

General Fund

ASSETS		
	December 31, 1949	December 31, 1948
Cash,	\$50,277.10	\$38,812.86
Accounts receivable,	3,761.25	4,064.04
Taxes receivable,	10,466.54	11,627.91
Tax liens,	\$2,272.15	\$2,242.65
Less: Reserve for losses,	96.73	84.80
	<hr/> 2,175.42	<hr/> 2,157.85
Tax deeds,	1,065.07	1,155.07
Less: Reserve for losses,	532.53	577.53
	<hr/> 532.54	<hr/> 577.54
Tax acquired property,	686.56	583.73
Mortgages receivable,	2,700.00	2,200.00
Capital reserve fund:		
Time deposits,	3,060.60	2,020.00
Deferred charges,	1,440.68	
Investments:		
Securities,	10.00	
	<hr/>	<hr/>
Total—General fund,	\$75,110.69	\$62,043.93

LIABILITIES

Accounts payable,	\$ 667.17	\$ 511.90
Deferred revenue,	2,870.70	1,700.50

RESERVES

Capital reserve fund,	3,060.60	2,020.00
Reserve for authorized expenditures,	31,735.17	27,604.14

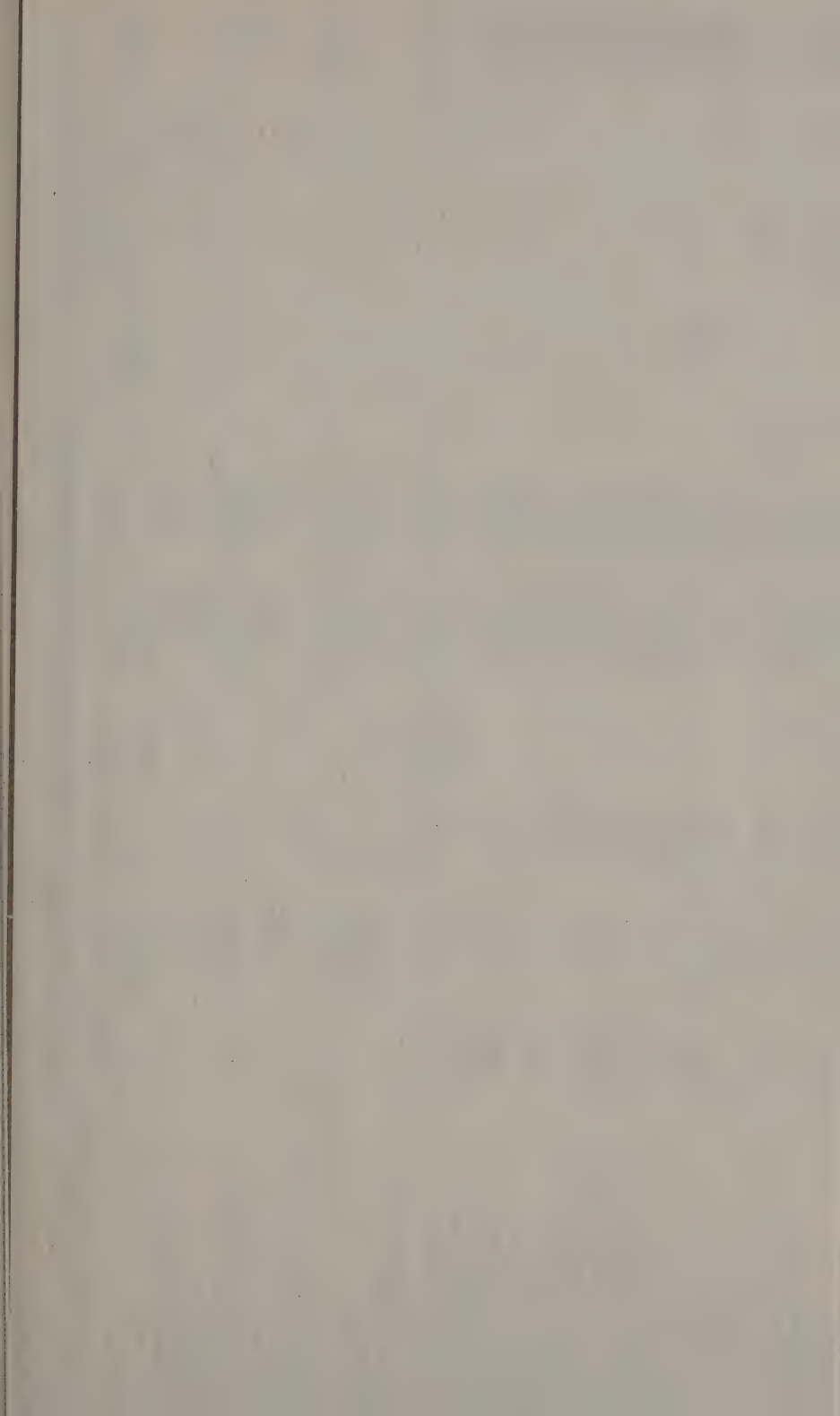
SURPLUS

Unappropriated surplus,	36,777.05	30,207.39
	<hr/>	<hr/>
Total—General fund,	\$75,110.69	\$62,043.93

Trust Funds

ASSETS

	December 31, 1949	December 31, 1948
Cash—Time deposits,	\$ 7,723.29	\$ 7,753.71
Investments,	7,500.00	7,500.00
	<hr/>	<hr/>
Total—Trust funds,	\$15,223.29	\$15,253.71



COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	December 31, 1949	December 31, 1948
Cash,	\$50,277.10	\$38,812.86
Accounts receivable,	3,761.25	4,064.04
Taxes receivable,	10,466.54	11,627.91
Tax liens,	\$2,272.15	\$2,242.65
Less: Reserve for losses,	96.73	84.80
	<u>2,175.42</u>	<u>2,157.85</u>
Tax deeds,	1,065.07	1,155.07
Less: Reserve for losses,	532.53	577.53
	<u>532.54</u>	<u>577.54</u>
Tax acquired property,	686.56	583.73
Mortgages receivable,	2,700.00	2,200.00
Capital reserve fund:		
Time deposits,	3,060.60	2,020.00
Deferred charges,	1,440.68	
Investments:		
Securities,	10.00	
	<u>\$75,110.69</u>	<u>\$62,043.93</u>
Total—General fund,		

LIABILITIES

Accounts payable,	\$ 667.17	\$ 511.90
Deferred revenue,	2,870.70	1,700.50

RESERVES

Capital reserve fund,	3,060.60	2,020.00
Reserve for authorized expenditures,	31,735.17	27,604.14

SURPLUS

Unappropriated surplus,	36,777.05	30,207.39
	<u>\$75,110.69</u>	<u>\$62,043.93</u>
Total—General fund,		

Trust Funds

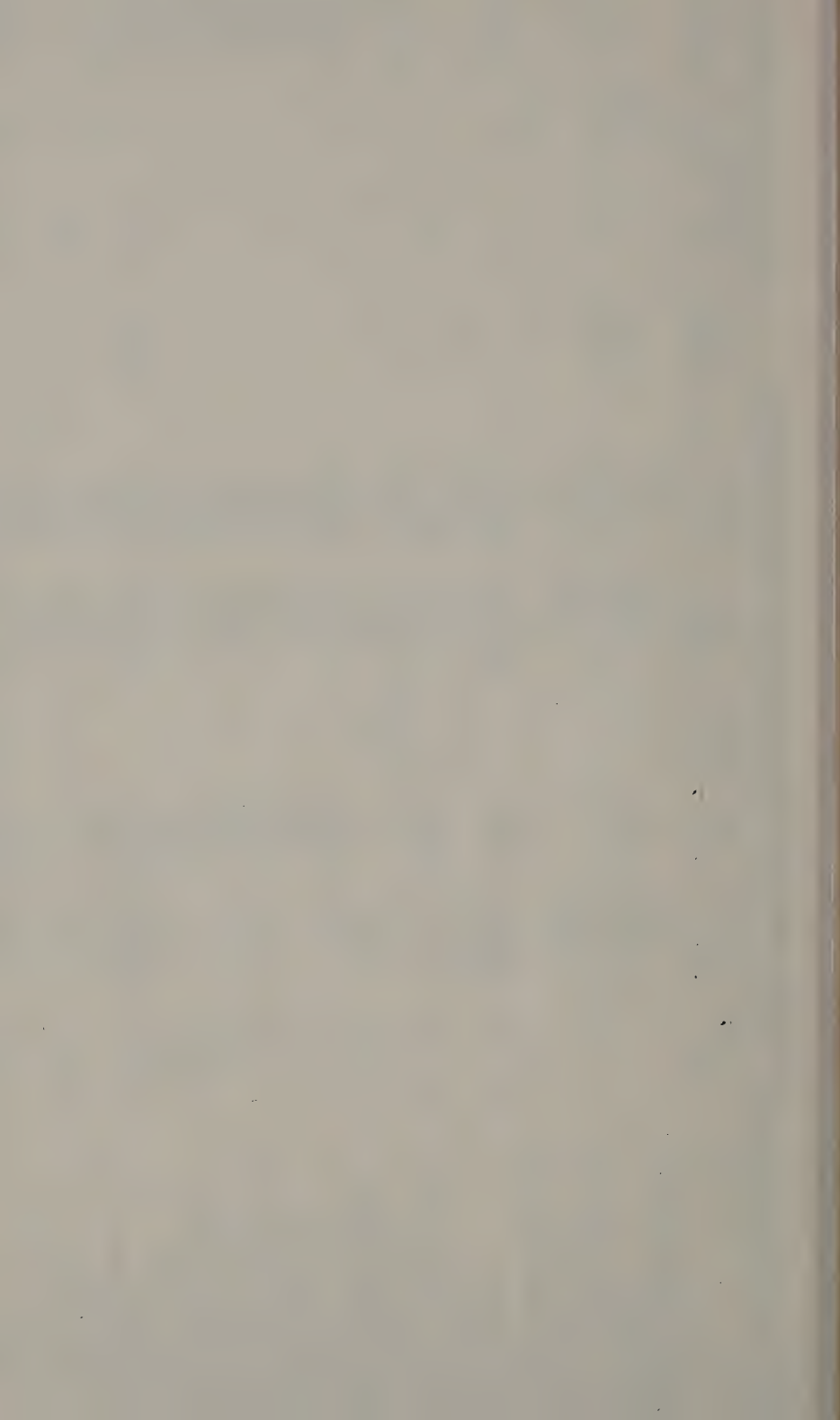
ASSETS

	December 31, 1949	December 31, 1948
Cash—Time deposits,	\$ 7,723.29	\$ 7,753.71
Investments,	7,500.00	7,500.00
	<u>\$15,223.29</u>	<u>\$15,253.71</u>
Total—Trust funds,		

STATEMENT OF DEPARTMENTAL OPERATIONS

BALANCES
LAPSED

	Balances 1-1-49	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	Trans- fers	Overdraft	Unex- pended	Carried Forward
GENERAL GOVERNMENT:											
Town officers,		\$ 9,500.00	\$ 2.12		\$ 9,502.12	\$ 9,191.14				\$ 310.98	\$ 937.02
Miscellaneous,		3,500.00	1,583.48		5,083.48	9,494.86		\$5,348.40			937.02
		13,000.00	1,585.60		14,585.60	18,686.00		5,348.40		310.98	
HEALTH AND SANITATION:											
Public health nurse,		175.00			175.00	175.00					
HIGHWAYS AND BRIDGES:											
Highways,	\$ 173.41	16,000.00	343.56		16,516.97	15,964.90					552.07
Snow removal,		17,000.00	1,854.24		18,854.25	16,557.11					2,297.14
Construction:											
State aid road,		2,520.00	2,520.85	\$ 1,440.68	6,481.53	5,889.53		592.00			
Special resolve road,			1,271.30		1,271.30	1,276.19			\$ 4.80		
Maintenance:											
Unimproved road,				2,486.23	2,486.23	2,486.23					
Special resolve road,		700.00			700.00			700.00			337.27
Equipment—New purchases:		6,700.00			6,700.00	6,362.73					495.67
Truck No. 1 account,			1,696.72		1,696.72	1,201.05					381.58
Truck No. 2 account,			1,869.98		1,869.98	1,488.40					197.16
Truck No. 3 account,			346.00		346.00	543.16					165.85
Truck No. 4 account,			1,070.32		1,070.32	1,236.17					779.61
Truck No. 5 account,			1,079.38		1,079.38	1,858.99					67.17
Truck No. 6 account,			983.94		983.94	916.77					94.73
Truck No. 7 account,			33.00		33.00	127.73					363.41
Tractor shovel account,	617.37		1,576.50		2,193.87	1,830.46					930.64
Grader account,			1,301.85		1,301.85	371.21					68.99
Gas tank account,			1,685.33		1,685.33	1,754.32					
Tarring roads,		6,000.00	1,680.36		7,680.36	9,373.24		1,292.00	400.88		162.50
Repairing sidewalks,		500.00	67.50		567.50	405.00				10.50	
Cutting bushes,		600.00	10.50		610.50	600.00			27.83		
Repairing bridge,		500.00			500.00	527.83					457.99
Catch basins,	525.12				525.12	67.23					
Western section sewer,		1,000.00			1,000.00	1,000.00					
	1,315.90	51,520.00	19,391.34	3,926.91	76,154.15	71,838.25			433.60	10.50	4,739.00
CHARITIES:											
Poor—Town,	—	9,500.00	816.88		10,316.88	10,428.72	\$ 38.00			149.84	
Poor—State,			4,625.47	337.13	4,962.60	4,962.60					
Poor—Other towns,			1,347.24		1,347.24	1,144.91	202.33				
		9,500.00	6,789.59	337.13	16,626.72	16,536.23	240.33			149.84	
EDUCATION:											
Common schools,	15,841.78	45,953.80	21,140.09		82,935.67	68,476.98		64.12			14,394.57
High schools,	8,070.68	24,935.32	12,515.78		45,521.78	37,308.95		64.12			8,276.95
Textbooks,	631.05	1,500.00	344.01		2,475.06	2,332.00					143.06
Supplies,	550.33	2,100.00	439.24		3,089.57	2,162.67					926.90
Vocational education,	1,000.70		882.45		1,883.15	1,312.38					570.77
Water, lights and telephone,	259.51	1,700.00	491.53		2,451.04	2,000.75					450.29
Repairs,	364.09	4,000.00	3.00		4,367.09	3,863.19					503.90
Permanent school equipment,	386.63	2,000.00	8.00		2,394.63	1,927.78					466.85
Medical inspection,		300.00			300.00	300.00					
Dental hygiene,	144.00				144.00						144.00
Insurance,		861.34			861.34	2,029.32					1,167.98
Auto driver education,	158.88	200.00			358.88	244.90					113.98
Industrial arts,	800.10	6,786.00	747.29		8,333.39	7,144.23					1,189.16
Land for Brick School,	2,000.00			2,000.00							
Old Creamery and lot,			6.34	5,000.00	5,006.34	5,002.63					3.71
	26,207.75	90,336.46	36,577.73	7,000.00	160,121.94	134,105.78					26,016.16
SPECIAL ASSESSMENTS:											
State tax,		20,637.40			20,637.40	20,637.40					
County tax,		9,843.70			9,843.70	9,843.70					
		30,481.10			30,481.10	30,481.10					
UNCLASSIFIED:											
Interest,		800.00	251.53	53.54	1,105.12	609.92				495.20	
Advertising,		100.00			100.00	100.00					
Special cemetery account,	80.49				80.49	37.50					42.99
War memorial fund,		1,000.00			1,000.00	1,000.00					
Memorial Day,		150.00			150.00	177.50			27.50		
Supplemental taxes,				408.79	408.79					408.79	
Abatements,		300.00			300.00	485.58			185.58		
Excise taxes,		5,348.40		15,005.02	15,005.02	1,755.30				13,249.72	
Overlay,					5,348.40			5,348.40			
	80.49	7,698.40	251.58	15,467.35	23,497.82	4,165.80		5,348.40	213.08	14,153.71	42.99
NET GAIN FROM OPERATIONS:										13,678.67	
TOTAL:											
	\$27,604.14	\$202,710.96	\$64,595.84	\$26,731.39	\$321,642.33	\$275,988.16	\$240.33		\$14,475.19	\$14,475.19	\$31,735.17



TOWN REPORT

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LIABILITIES

Principals,	\$14,347.13	\$14,347.13
Unexpended income,	876.16	906.58
Total—Trust funds,	\$15,223.29	\$15,253.71

STATEMENT OF REVENUE AND EXPENDITURES

REVENUE:

Tax commitment,	\$202,710.96
Excise taxes,	15,005.02
Supplemental taxes,	408.79
State of Maine,	44,035.24
Use of highway equipment,	9,957.69
Sale of gasoline,	1,677.90
Tarring,	1,222.36
Reimbursement—Other towns' poor,	2,164.12
Tuition,	5,439.40
Sale of supplies,	907.45
Interest on tax liens,	305.12
Sale of schoolhouse,	125.00
Licenses and permits,	69.50
Miscellaneous,	1,568.96
Total revenue,	\$285,597.51

ADD:

Deferred charge,	1,440.68
Appropriated from surplus,	7,000.00
Total,	\$294,038.19

LESS: Revenue applicable to appropriation

Carrying balances,	4,131.03
Net current revenue,	\$289,907.16

EXPENDITURES:

General government,	\$ 18,686.00
Health and sanitation,	175.00
Highways and bridges,	71,838.25
Charities,	16,776.56
Education,	134,105.78
Special assessments,	30,481.10
Unclassified,	4,165.80
Total expenditures,	276,228.49
Net gain from operations,	\$13,678.67

1949 VALUATION, ASSESSMENT AND COLLECTION**Year Ended December 31, 1949**

	Real Estate	Personal Estate	Total
Valuation:			
Resident,	\$1,971,835.00	\$554,515.00	\$2,526,350.00
Non-resident,	325,795.00	124,720.00	450,515.00
Total valuation,	\$2,297,630.00	\$679,235.00	\$2,976,865.00
Assessment:			
Valuation x rate \$2,976,865.00 x .067,		\$199,449.96	
1,087 polls @ \$3.00,		3,261.00	
Tax commitment,		\$202,710.96	
Supplemental taxes,		318.98	
Total assessment charged to collector,			\$203,029.94
Collection and credits:			
Cash collections,		\$192,314.43	
Abatements,		248.97	
Total collections and credits,			192,563.40
1949 taxes receivable—December 31, 1949,			\$10,466.54

Computation of Assessment

Tax commitment (as above),	\$202,710.96
Requirements:	
Appropriations,	\$166,881.46
State tax,	20,637.40
County tax,	9,843.70
Total requirements,	197,362.56
Overlay,	\$5,348.40

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Cash balance—January 1, 1949,		\$ 38,812.86
Add—Cash receipts:		
Tax collections:		
Current year,	\$192,563.40	
Prior years,	7,663.20	
Total tax collections,		\$200,226.60
Tax liens,		4,109.47
Tax deeds,		46.00
Tax acquired property,		20.00
Excise taxes:		
1949 receipts,	\$13,304.52	
1950 receipts,	2,901.56	
Total excise taxes,		16,206.08
Departmental,		64,595.84
Other receipts:		
Accounts receivable,	\$2,868.32	
Trust fund income received,	184.50	
Trust fund income withdrawn		
from bank,	321.15	
Payroll deductions (teachers'		
pensions),	4,103.00	
Tax anticipation notes,	55,000.00	
Total other receipts,		62,476.97
Total cash receipts,		347,680.96
Total available,		\$386,493.82
Deduct—Cash disbursements:		
Departmental,	\$275,988.16	
Trust fund income expended,	409.15	
Trust fund income deposited in bank,	134.50	
Tax anticipation notes,	55,000.00	
Accounts payable,	344.73	
Costs on tax liens,	206.32	
Refunds,	30.86	
Teachers' pensions,	4,103.00	
Total cash disbursements,		336,216.72
Cash balance—December 31, 1949,		\$50,277.10

1949 UNCOLLECTED TAXES

Abbott, Arthur B.,	\$ 108.88	Emery, Ralph,	3.00
Abbott, Lawrence,	3.00	Estes, Leslie,	7.71
Allen, Paul,	1.00	Estes, Robert,	67.00
Benson, Gerald,	24.10	Farr, Raymond,	44.20
Berry, David,	4.00	Farrar, Eugene,	8.03
Bessey, Charles,	1.68	Farrar, Cleon C.,	9.03
Bielby, Fred,	4.36	Faunce, Clarence,	3.00
Billings, Donald and		Gammon, Francis M.,	43.20
Audrey,	26.80	Gatchell, Leslie,	7.36
Billings, Earle,	13.40	Gay, E. Clayton,	46.90
Bisbee, Norman,	4.36	Gay, Richard C.,	.79
Blossom, Ora,	3.00	Goddard, Alvin,	4.00
Boardman, Frantie,	10.05	Gould, Harold M.,	54.61
Bonney, Corry,	33.50	Gould, Harold M. and	
Bonney, Owen H.,	21.10	Edna L.,	87.10
Bonney, Roland W.,	65.11	Gould, Rosecoe and	
Bowker, Flora E.,	122.28	Doris E.,	134.00
Boyce, George P. and		Green, Bruce A. and	
Gladys H.,	73.70	Mary Ames,	67.00
Broberg, Alex and		Hall, Charles G.,	191.96
Gustave Lagerstrom,	81.07	Hall, Edgar C.,	3.00
Brooks, Ellsworth,	7.70	Hall, Edgar C. and	
Brown, Clyde,	3.35	Laura E.,	13.40
Brown, Clyde and		Hamlin, Richard,	4.00
Frances,	117.59	Hammond, Marietta,	40.20
Brown, Walter C.,	23.45	Harding, Walter and	
Bryant, Gerald,	26.80	Evangeline,	67.00
Bryant, Joseph,	12.05	Harlow, Ethel C.,	75.50
Bryant, Mabel,	46.90	Harlow, Everett,	9.04
Burnet, Eva,	48.58	Hatfield, Marjorie B.,	11.73
Campbell, Arlow,	10.05	Hatfield, Herbert,	3.00
Carey, Albert S. and		Health, Odell,	4.00
Natalie,	67.00	Heath, James A., Heirs,	46.90
Carey, Albert S.,	1.00	Hill, Eva,	100.50
Chamberlain, Dorothy,	20.10	Hill, Howard,	85.96
Chamberlain, Robert,	4.00	Hodgdon, Alonzo J.,	4.00
Colby, Nina E.,	100.50	Howe, Marshall A.,	3.00
Conant, Leroy N.,	125.29	Hvotari, Elmer and	
Cowil Company,	53.60	Alfred,	6.70
Crocker, Erland,	4.00	Irvine, Mildred,	33.85
Cummings, Arthur R. and		Jackson, Carroll,	3.69
Doris L.,	100.50	Jackson, Dorothy E.,	60.30
Cummings, Alanson,	85.88	Jacobson, Mary S.,	40.20
Cummings, Norman,	30.20	Johnson, Thomas Alfred	
Cutting, I. B.,	6.35	and Cora G.,	30.15
Cutting, I. B. and		Kahkonen, Henry,	30.15
Mabel Ryder,	97.15	Knightly, Ernest,	8.21
Cyr, Ernest J. and		Komulainen, Alva A. and	
Lempi T.,	107.20	Rena L.,	35.30
Damon, Charles,	46.90	Ladd, Lenora C. and	
Damon, Lewis W.,	22.43	Robert P.,	36.50
Daniels, Mark,	67.00	Lavin, William,	3.00
Denny, Richard,	1.00	Libby, Alice L.,	26.80
Dudley, Arthur,	61.31	Libby, Leslie H.,	3.00

TOWN REPORT

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Littlehale, William H.,	183.92	Sarajavvi, Fanny,	46.90
Lowe, Abbie, Heirs,	67.00	Saunders, Harriett,	16.20
Lowe, Benson C.,	71.00	Smith, Jason,	18.15
Matta, Charles,	4.68	Smith, Ralph,	47.91
Mace, I. H.,	57.95	Smith, Samuel,	40.20
MacKenzie, Helen P.,	1.00	Spear, Edward L.,	4.00
Maloon, Leonard E. and Lillian J.,	113.90	Stevens, Harland,	1.68
Maloon, Leonard E.,	149.08	Stewart, Campbell,	30.80
Martin, George Henry and Alice M.,	20.10	Thorne, Daniel,	40.20
Martin, George Henry,	3.00	Thurlow, Hiram E.,	60.30
Martin, Rodney D.,	160.80	Tuttle, Henry C.,	3.00
McAllister, S. Howard and Madeline M.,	46.90	Urquehart, Walter,	2.00
McDonald, Leah,	3.35	Victory Beauty Shop,	33.50
McGinley, Lillian, Heirs,	10.40	Waterman, John E.,	144.00
McKeen, Elias R.,	3.00	Wheeler, Walter,	81.41
McKenzie, Herbert,	1.68	Whitman, Olva and Gertrude E.,	26.80
McLaughlin, Merlyn D.,	72.03	Williams, Vivian,	1.68
Moore, Harold,	3.00	Wilson, Eugene,	3.00
Niskanen, R. Edwin and Sulo E.,	190.95	Wilson, Harold and Gertrude,	40.20
Nurmi, John,	42.55	Wilson, Kenneth D. and Luella A.,	67.00
Nurmi, John and Elsa,	20.10	Wilson, Kenneth D.,	14.74
Packard, Iva C.,	3.35	Woodworth, Herman E.,	4.00
Parlin, Lawrence,	4.36	Woodworth, Richard,	16.40
Parlin, Sarah B.,	167.50	Aldrich, Kenneth,	85.43
Tarsons, Edith A.,	53.40	Brown, Manning and Valentine,	55.28
Patten, Ernest,	33.50	Crockett, Horace,	5.03
Penley, Eugene,	4.68	Cummings, Ethel,	10.05
Perham, Roy F.,	4.00	Cummings, Horace,	26.80
Pierce, Floriston and Wilma,	23.45	Dennis, Blanche,	5.03
Pierce, Floriston,	4.00	Edgecomb, Roland A.,	6.70
Piirainen, Toini,	20.10	Glover, Malcolm A. and V. G.,	51.93
Piirainen, Toivo A.,	3.00	Hammond, Charlotte F., Heirs,	199.33
Pike, Martha,	33.50	Heikkinen, Antti,	3.35
Pratt, Albert,	4.00	Hopkins, Herman,	101.00
Pratt, Albion,	3.00	McInnis, John,	6.70
Pratt, Flora,	100.50	McAllister, Will D. and Goldie L.,	6.70
Pratt, Lester,	13.40	Roseowner, Arline,	1.68
Pratt, Willard G.,	341.37	Tyler, Elbert E.,	3.35
Pulkkinen, Louise M.,	107.20	Weed, Percy,	6.70
Pulkkinen, Oiva,	6.35		
Rasmussen, Svend,	27.45		
Redding, Alden E. and George E.,	270.68		
Ridley, Blanche,	4.36		
Ridley, Lucy Curtis,	10.05		
Ripley, Charles K.,	33.50		
Russell, Wallace,	10.00		
		Paid after books were closed,	3,194.08
		Total,	\$10,466.54

DETAIL OF TAX LIENS

December 31, 1949

	Total	1948	1947	1946	1945	1944
Abbott, Arthur B.,	\$ 920.32	\$ 121.89	*\$104.94	\$84.97	\$75.90	\$ 78.89
Barker, Lee,	26.53	26.53				
Benson, Gerald,	19.73		19.73			
Billings, Donald and						
Bonney, Owen H.,	14.19					
Bryant, Gerald,	29.94	29.94				
Audrey,	29.94	29.94				
Bryant, Joseph,	12.96	12.96				
Chamberlain, Wilbur,	3.52				3.52	
Cummings, Horace,	29.94	29.94				
Cutting, I. B. and						
Mabel Ryder,	112.34	112.34				
Dennis, Blanche,	7.88	7.88				
Glover, Malcolm and						
Verna G.,	53.69	53.69				
Gould, Harold and						
Hatfield, Herbert,	14.67	14.67				
Edna L.,	49.77	49.77				
Heikkinen, Eino,	68.59		36.73			31.86
McDonald, Leah,	6.17	6.17				
McLaughlin, Merlyn D.,	23.91	23.91				
McInnis, John,	6.97			6.97		
Packard, Iva C.,	29.30	9.57	19.73			
Pierce, Floriston and						
Wilma,	33.31	26.53	6.78			
Piirainen, Toini,	23.14	23.14				
Pike, Martha,	36.73	36.73				
Pratt, Flora,	104.61	104.61				
Pratt, Willard G.,	293.44	293.44				
Thorne, Daniel A. and						
Lillie M.,	38.51	38.51				
Thurlow, Hiram E.,	53.71		53.71			
Waterman, John E.,	141.33	141.33				
Wilson, Kenneth D. and						
Luella A.,	70.66	70.66				
Woodworth, Richard,	16.35	16.35				

\$2,272.15 \$1,280.50 \$241.62 \$91.94 \$75.90 \$114.27

* Includes \$14.50 insurance placed on property by town.

DETAIL OF TAX DEEDS

December 31, 1949

	Total	1935	1934	1933	1932	1931
Abbott, Arthur B.,	\$ 386.00	\$100.00	\$106.00	\$ 80.00		\$100.00
Cutting, Winfield,	176.90	35.00	37.10	28.00	\$36.80	40.00
Heikkinen, William,	77.38			40.00	37.38	
Huotari, Abel,	122.00	55.00		41.40	25.60	
McKeen, Mary, Heirs,	48.24		48.24			
Pratt, Willard G.,	85.00					85.00
Ripley, Charles K.,	80.80	25.00	31.80	24.00		
Stearns, Clarence,	88.75	88.75				
	\$1,065.07	\$303.75	\$223.14	\$213.40	\$99.78	\$225.00

DETAIL OF TAX ACQUIRED PROPERTY

December 31, 1949

Abbott, Lawrence,	\$ 92.69
Benson, Robert,	193.91
Crockett, Horace,	51.49
Cummings, R. L., Inc.,	33.79
Lehto, Jack,	272.24
Lewiston Trust Company,	11.21
Roscower, Arline,	31.23
Total,	\$686.56

STATEMENT OF TRUST FUND OPERATIONS

Year Ended December 31, 1949

	Principal 12-31-49	I N C O M E			Total Available	Expended	Balance 12-31-49
		Balance 1-1-49	Earned				
CEMETERY PERPETUAL CARE FUNDS:							
Cushman, W. H.,	\$ 300.00	\$ 5.98	\$ 5.90	\$.08		\$ 5.00	\$.08
Dennett, W. H.,	300.00	7.20	6.17	13.37			8.37
Forbes Cemetery,	200.00	139.97	6.82	146.79			146.79
Hammon, S. B.,	100.00	18.22	2.37	20.59			20.59
Haywood, R. M.,	100.00	59.85	3.20	63.05	2.00		61.05
Mountain District Cemetery,	204.63	6.83	4.24	11.07	5.00		6.07
Plummer, John F.,	150.00	55.05	4.12	59.17			59.17
Rawson, Alanson M.,	125.00	1.77	2.54	4.31			4.31
Thayer-Holt,	100.00	.03	2.01	2.04	2.00		.04
Stearns Hill Cemetery,	500.00	6.41	10.17	16.58	7.38		9.20
Total cemetery perpetual care funds,	2,079.63	289.35	47.54	336.89	21.38		315.51
MINISTERIAL AND SCHOOL FUND:							
	3,627.50		87.72	87.72	87.72		
LIBRARY FUND:							
Bonney, Ranson R.,	500.00		10.05	10.05	10.05		10.05

CHARITY AND RELIEF FUNDS:

Bray,	540.00	99.50	12.84	112.34	16.00	96.34
Crocker,	1,000.00	123.13	22.57	145.70	50.00	95.70
Hooper—Perkins,	1,000.00	136.60	62.55	199.15	86.00	113.15
True, Helen,	3,000.00	107.81	70.30	178.11	93.00	85.11
Total charity and relief funds,	5,540.00	467.04	168.26	635.30	245.00	390.30

MAINTENANCE OF DURRELL HILL
CEMETERY ROAD FUND:

Foster, Alma,	1,000.00	79.09	26.68	105.77		105.77
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EDUCATION FUND:

Hammond, Charlotte F.,	600.00	23.99	12.53	36.52	15.00	21.52
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BABY FUND:

Hammond, Charlotte F.,	1,000.00	47.11	25.95	73.06	30.00	43.06
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Total—All funds,

	\$14,347.13	\$906.58	\$378.73	\$1,285.31	\$409.15	\$876.16
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Schools of Paris

Annual School Report of the Superintending School Committee and Superintendent of Schools

We hereby submit our annual report for the fiscal year beginning January 1, 1949, and ending December 31, 1949.

The educational program in the Paris Schools continued through 1949 in very much the same pattern as the program in 1948.

In any evaluation of the schools of a community the first and foremost consideration must concern itself with the results of our educational efforts as they show up in our children. Parents, taxpayers and citizens generally are justified in judging schools by the changes and improvements which they help to bring about in young people, bearing in mind, meanwhile, that schools are not the only influences in the lives of children.

To provide the best kind of learning atmosphere and the best opportunities for children to grow and develop the best that is in them, we always look first to the teacher. We can report to the people of Paris that our schools are staffed with certified teachers, most of whom have had some years of teaching experience. We have found that certified high school teachers, without experience or with little experience, are now available to the point where there is sometimes more than one qualified candidate for a position in some high school fields. In the elementary teaching field it is more difficult to fill vacancies. Qualified teachers who hold elementary certificates are still hard to find and present indications are that the shortage in this field will continue for some time.

A fourth teacher was not added to the faculty at West Paris High School in 1949, because a majority of the school committee members felt that there were reasons why this was not advisable. The funds provided for a fourth teacher were not expended elsewhere and are a part of the balance carried forward in the school accounts. The School Committee is unanimously agreed that a fourth teacher should be added to the faculty at West Paris High School if the school is to be continued, and the school department budget includes a sum for this purpose. The School Committee is also unanimously agreed that there is not now sufficient, suitable classroom space for a four teacher high school at West Paris and it recommends to the town that appropriate action be taken to give the West Paris High School pupils more room. The teaching of Automobile Driver Training was expanded

to permit students at West Paris High School to have the course and to permit more students at Paris High School to study Driver Training. Ten West Paris students and twelve Paris High School students have recently passed their examinations for drivers' licenses. We believe that the people of the town may justly take satisfaction in feeling that they have made it possible for better trained automobile drivers to go out upon our highways. Probably about twenty more students will complete requirements for their licenses before the end of this school year.

Exchange of courses with Norway appears to have worked out well for Paris students this year. Norway has offered home economics and ten girls from Paris go to Norway for home economics each day and the Norway teacher comes to Paris High School three periods of each day to teach home economics to twenty-five girls. Forty-three Norway High School boys are enrolled in industrial arts at the Paris High School shop. Nine Paris students are going to Norway each day to study agriculture. Twenty students from Paris are enrolled in Latin classes in Norway and one student studies history and chemistry at Norway.

When the tuition charges between Paris and Norway High Schools were figured for the fall term of school, Norway paid Paris \$1,419.00 and Paris paid Norway \$1,442.42. Tuition charges for each course were worked out on the basis of actual expenditures. This means that the net cost to Paris for the additional educational advantages gained by working with Norway amounted to \$23.42 for the fall term.

The school department feels that students in Paris have benefited greatly by taking advantage of courses offered at Norway, but it also feels that transportation between Paris High School and Norway High School should be provided by the town if the exchange of courses is to be continued successfully. So far, students have paid their own fare, which has amounted to fifty cents per week for those riding on the bus. Some students have provided their own conveyance. If the town were to provide conveyance it would be possible to require all Paris pupils traveling between the schools to ride on the school bus and this would keep them under the control of school officials or employees and would do away with the practice of having students out upon the highway in their own vehicles during the school day. It would also help all students to arrive at classes at the same time and tend to do away with late arrivals at class. An article is being inserted in the warrant for the town meeting to see if the town will author-

ize transportation and expenditure for this purpose. There is a similar article in the Norway warrant, and, if both towns vote favorably, it should be possible for the school committees to make one arrangement for transporting both Paris and Norway pupils between classes in the two high schools.

The purchase of the Old Creamery building and lot at the last town meeting enabled the school department to provide suitable storage in the basement for its town owned buses, besides providing a better shop for the industrial arts course. Many repairs were made to the building and a whole new front supporting wall was built. A roll door was put in the front of each bus stall. A new forced hot air heating system was put in to give some heat in the basement and to heat the first floor of the shop. Some roofing had to be done. A door and an outside stairway were built on the back of the building as a safety feature for the boys working in the shop. The front door of the shop was re-hung to open outward, another safety measure. Fire extinguishers were placed about the shop in convenient locations. Plumbing was put in and many other things were done to improve the shop building. Much more can be done but the town now has a good school shop and good storage space for three school buses. We feel that the citizens made a good business deal for themselves and for their schools when they purchased the Old Creamery building and lot.

Expenditures made for repairs to school buildings in 1949 include work done, mostly at West Paris, to give the children more safety from fire. A new, outside, iron fire escape was provided from the second floor to the ground, three new doors to the outside of the building were added, one room partition was changed and four new inside doorways and doors were put up between rooms. It is now possible for all pupils on the first and second floors of the building to leave the building from classrooms without going through the halls. This work at West Paris cost \$1,127.00, including the cost of five panic bars. In addition, about \$583.83 from the repairs account was spent on the West Paris School.

No single large repair jobs were done on any other one school building, excepting the West Paris building, in 1949.

This report will not outline repairs needed to school buildings in the coming school year, or years, because the Survey Committee appointed by the town to study schools has studied this field in considerable detail and needed repairs and improvements have been quite thoroughly covered in their report.

It will be seen, by looking at the insurance account, that there has been an overdraft of \$1,167.98 in 1949. This was occasioned because the total insurance coverage on school properties was increased from \$161,500.00 to \$316,500.00, and the increase was made because our school properties were surveyed in detail by an insurance inspector last April and his report convinced us that the insurance then being carried was inadequate and that a loss by fire might mean a big loss to the town because the insurance was not nearly enough. This matter was discussed with the selectmen and with other responsible citizens, and it appeared to be the unanimous opinion of all who were consulted that the school department should protect the town's property by increasing the insurance to a figure approaching actual value. This has been done and is the reason for the overdraft. The budget recommended by the school department for 1950 includes \$1,645.00 for the annual payment of premium on the amount of \$316,500.00 of insurance.

The schedule of school properties is now as follows:

Paris High School building,	\$144,000.00
Paris High School contents,	5,000.00
Brick Elementary School,	80,000.00
Brick Elementary School contents,	2,500.00
West Paris School,	47,000.00
West Paris School contents,	3,000.00
West Paris School gym,	26,000.00
Lincoln School,	4,000.00
North Paris School,	3,000.00
Hollow School,	2,000.00

In addition to the above, the industrial arts shop is insured for \$2,000.00, and the machinery and equipment are insured for \$3,000.00.

In considering school accounts we wish to point out that balances are being carried forward as in past years, but the total balance is approximately \$3,100.00 smaller than it was expected to be. This is because the State did not pay the towns the full amount of subsidy due them in December of 1949. The balances carried forward are for the purpose of covering school operating expenses between December 31, 1949, and the time of the annual town meeting in March. If there were no balances in the treasury, it would be necessary for the town to borrow money to pay for operating its schools during January and February of every year.

Taxpayers in Paris, who want to compare costs of schools in our town with averages for the State, will be glad to know

that the average cost per pupil in attendance in the elementary schools in Paris in the 1947-48 school year was \$93.18. The average cost per pupil in attendance in the elementary schools of the state as a whole was \$101.31. In other words, it cost the citizens of Paris about \$5,600.00 less to school their elementary pupils in the year 1947-48 than it was costing on the average in the state. Figures for 1947-48 are used as 1947-48 is the latest year for which complete figures for the state are available. There is no reason, however, to believe that there has been much change in the relative costs since 1948. The average net cost per pupil in Maine Secondary Schools in 1948-49 was \$179.17. The average net cost per pupil in the high schools of Paris was between \$136.00 and \$137.00. This means that in the 1948-49 school year Paris expended about \$9,000.00 less than the average expenditures for the education of the same number of high school pupils in the state as a whole.

A further comparison of figures may be of interest to citizens who measure income in subsidies from the state against expenditures to the state for taxes. In December of 1949, Paris Schools received \$28,695.09 from the state. The tax paid to the state by Paris in 1949 was \$20,637.40. Paris received \$8,057.69 more from the state than it paid to the state on its state tax.

In conclusion, the school department wishes to call attention again to the work of the School Survey Committee. Expansion to provide more room for the growing numbers of pupils is a foremost problem. The solution chosen by the town will not only make itself felt at once but it may also fix the pattern of education in Paris for generations to come. The right answer to our problem can work inestimable benefit to the young and a wrong answer can do incalculable harm. It is our hope that all of the people of Paris who have the welfare of children at heart will study the questions before us and the solutions that are offered and that they will come to town meeting prepared to vote for their convictions.

Respectfully submitted,

CHARLES PUFFER,

Superintendent of Schools.

OAYMA J. COLBY,

MARION H. MOTT,

HAROLD C. PERHAM,

School Committee Members.

SCHOOL ENROLLMENT STATISTICS

By Grades

Sub-primary,	87
Grade 1,	109
Grade 2,	99
Grade 3,	73
Grade 4,	72
Grade 5,	57
Grade 6,	69
Grade 7,	71
Grade 8,	74
Grade 9, Freshmen,	78
Grade 10, Sophomores,	65
Grade 11, Juniors,	58
Grade 12, Seniors,	44
Total,	956

These figures on enrollment were made in the fall of 1949 and are the same used by the School Survey Committee in its work.

	Tuition Pupils 1949-50	Tuition Pupils 1948-49
Tuition pupils at West Paris High School,	22	16
Tuition pupils at Paris High School,	6	14

The tuition figures represent the total number of tuition pupils enrolled in each high school during the last school year and during this school year up to the end of the fall term.

	No. of Grades	Enrollment	No. of Teachers	Average Pupils Per Teacher
Paris High School, Grades 7-12,	6	275	11	25.0
West Paris High School, Grades 9-12,	4	86	3	28.7
South Paris, Brick School,	6	365	13	28.1
West Paris Elementary School,	8	130	6	21.7
North Paris School,	8	46	2	23.0
Paris Hill, Lincoln School,	6	38	2	19.0
Hollow School,	6	16	1	16.0
		956	38	

The above figures were taken during the fall term of this school year. The numbers of pupils in schools change as people move into or out of town and numbers at present are slightly different from the above.

Financial Statement

COMMON SCHOOL ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$15,891.78
Appropriation, March 7, 1949,	45,953.80
Conveyance:	
W. J. Wheeler & Co., Inc.,	\$ 6.28
F. H. A.,	20.00
Service Tire Recapping Corp.,	6.84
	<hr/> 33.12
Janitor:	
Town of Woodstock,	4.25
Tuition:	
Mrs. Robert Ford,	15.00
Interest on school fund,	87.72
State subsidy for physically handicapped children,	489.54
State school fund,	20,510.46
	<hr/>
Total receipts,	\$82,985.67

Itemized Expenditures

Teachers' salaries as listed,	\$48,089.49
Janitors' salaries as listed,	3,265.41
Transportation salaries as listed,	14,386.21
Fuel:	
Advertiser-Democrat,	\$ 1.25
Benson's Coal and Oil Co.,	341.18
Cushman's,	1,002.84
A. W. Walker & Son,	225.72
Walter Wheeler,	1,279.00
	<hr/> 2,849.99
Total expenditures,	\$68,591.10
	<hr/>
Balance, January 1, 1950,	\$14,394.57

HIGH SCHOOL AND PHYSICAL EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$ 8,020.68
Appropriation, March 7, 1949,	24,935.32
Janitor and cleaning:	

"Farmers,"	\$ 2.50
Town of Woodstock,	4.25
	<hr/> 6.75

Tuition:

Town of Hebron,	\$ 336.83
Town of Greenwood,	1,972.85
Town of Otisfield,	546.15
Town of Oxford,	510.57
Town of Sumner,	625.00
Carrie Hunt,	14.00
Town of Norway,	1,419.00
State school fund,	23.46
	<hr/> 5,447.86

State school fund,	7,061.17
	<hr/>

Total receipts,	\$45,471.78
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Itemized Expenditures

Teachers' salaries as listed,	\$30,539.79
Janitors' salaries as listed,	2,575.74

Tuition:

Town of Norway,	1,442.42
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Fuel:

Advertiser-Democrat,	\$ 1.25
Benson's Coal & Oil Co.,	341.18
Cushman's,	1,457.73
A. W. Walker & Son,	836.72
	<hr/> 2,636.88

Total expenditures,	\$37,194.83
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Balance, January 1, 1950,	\$8,276.95
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TEXTBOOK ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$ 631.05
Appropriation, March 7, 1949,	1,500.00
Town of Hebron,	10.55
Town of Woodstock,	4.37

Books sold for extension course,	31.35
Paris High School,	86.12
Alma Dixon,	10.57
Joan Sullivan,	1.05
State school fund,	200.00
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Total receipts,	\$2,475.06

Itemized Expenditures

Abingdon-Cokesbury Press,	\$ 4.67
A. S. Barnes and Company, Inc.,	1.58
Allyn and Bacon,	86.38
American Book Company,	136.49
The American School and University,	4.00
Appleton-Century-Crofts, Inc.,	1.17
The Architectural Forum Magazine of Building,	5.50
The Arlo Publishing Company,	12.20
The Boston Music Company Publishers,	16.17
E. Farnum Butler,	2.00
Encyclopaedia Britannica, Inc.,	230.03
Encyclopaedia Britannica Press,	10.04
The Council of State Governments,	4.00
Doubleday and Company, Inc.,	28.38
Falmouth Publishing House,	2.52
Edith Frost,	47.35
Ginn and Company,	525.74
The Gregg Publishing Company,	29.70
Harcourt, Brace and Company, Inc.,	7.41
Harper and Brothers,	1.37
Houghton Mifflin Company,	58.86
Iroquois Publishing Company, Inc.,	16.31
Kiplinger Magazine,	6.00
Laidlaw Brothers,	96.95
Life,	3.90
Little, Brown and Company,	4.96
The Macmillan Company,	24.39
The McCormack-Mathers Publishing Com- pany,	34.78
The C. V. Mosby Company,	3.72
National Geographic Society,	5.00
The University of Nebraska,	2.87

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Bureau of Publications, Columbia University,	.85
Rand, McNally & Company,	73.80
Row, Peterson and Company,	27.91
Scott, Foresman and Company,	486.27
Charles Scribner's Sons,	10.53
Silver Burdett Company,	17.40
The L. W. Singer Company, Inc.,	9.59
South-Western Publishing Company,	119.07
Webster Publishing Company,	87.31
World Book Company,	84.83
<hr/>	
Total expenditures,	\$2,332.00
<hr/>	
Balance, January 1, 1950,	\$143.06

SURPLUS ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$ 550.33
Appropriation, March 7, 1949,	2,100.00
Supplies sold:	
Town of Hebron,	\$ 95.13
Town of Woodstock,	205.80
South Woodstock School,	1.24
Paris High School,	27.45
Woodstock High School,	43.30
Norway High School,	38.80
Miscellaneous supplies,	27.52
<hr/>	
	439.24
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Total receipts,	\$3,089.57

Itemized Expenditures

Advertiser-Democrat,	\$ 4.50
Edward E. Babb Company,	216.81
M. F. Bragdon Paint Company,	96.87
Cambosco Scientific Company,	154.59
Casco Printing Company,	17.68
Central Maine Power Company,	14.86
Clifford's Rexall Store,	2.98
Coe-Palm Biological Supply House,	23.09
Keystone View Company,	1.99
D. K. Hammett, Inc.,	3.42
J. L. Hammett Company,	996.48
Huston-Tuttle Book Co.,	6.31

Loring, Short and Harmon,	16.12
Eugene Lowell,	107.08
Manico Trading Company,	119.33
M. N. Perkins Company,	85.31
Roberts Office Supply Company,	3.50
Rochester Germicide Company,	70.50
Royal Typewriter Company, Inc.,	40.08
Sanborn's Motor Express, Inc.,	1.55
L. C. Smith and Corona Typewriters, Inc.,	15.00
Stony Brook Print Shop,	83.25
Joan Sullivan,	23.47
Treasurer of State of Maine,	17.50
Robert S. Webster, agent,	21.73
Webster Publishing Company,	15.32
World Book Company,	3.35
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Total expenditures,	\$2,162.67
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Balance, January 1, 1950,	\$926.90

LIGHTS, TELEPHONE AND WATER ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$ 259.51
Appropriation, March 7, 1949,	1,700.00
Central Maine Power Company,	14.86
Paris High School,	30.63
Miscellaneous tolls,	7.14
Town of Hebron,	26.91
"Farmers,"	2.50
West Paris High School,	55.67
Town of Woodstock,	53.82
State school fund,	300.00
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Total receipts,	\$2,451.04

Itemized Expenditures

Central Maine Power Company,	\$1,127.77
New England Tel. & Tel. Company,	529.22
Oxford County Tel. & Tel. Company,	71.86
Paris Hill Water Company,	25.00

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South Parish Village Corp. Water Works,	223.76
Sanborn's Motor Express,	1.85
Smith's Electric Company,	9.29
Treasurer of State of Maine,	12.00

Total expenditures,	\$2,000.75
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Balance, January 1, 1950,	\$450.29
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REPAIRS ACCOUNT**Itemized Receipts**

Balance, December 31, 1948,	\$ 364.09
Appropriation, March 7, 1949,	4,000.00
Paris High School,	3.00

Total receipts,	\$4,367.09
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Itemized Expenditures

Lewis Knight,	\$350.00
Leslie Hall,	400.00
Gerald Swift,	350.00
Bruce Kinney,	41.50
Ellery Huff,	334.50
Donald Bean,	55.88
Donovan Dodge,	8.00
N. Dayton Bolster Company,	39.85
Cobb & Shackford Co.,	1.55
The Diamond Match Company,	29.24
Edwards and Walker Company,	14.02
Ellingwood Bros.,	54.79
Keith Emery,	490.67
Hahnel Bros. Co.,	22.95
Hall & Knight Hardware Co.,	308.55
George W. Hammond,	1.50
Roland M. LaBay Co.,	117.54
L. M. Longley & Son,	193.14
Treasurer of State of Maine,	1.25
I. G. Moore,	6.00
Paris Hardware Company,	172.25
Paris Farmers' Union,	34.38
Paris Manufacturing Company,	23.26
Town of Paris, snow account,	24.75
Harold Perham,	13.50
Charles E. Phinney,	15.95
W. G. Pratt,	553.18
North Paris Company,	2.00

West Paris Hardware,	29.11
Sanborn's Motor Express, Inc.,	.88
Smith Electric Company,	149.50
George G. Tuell,	23.50
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Total expenditures,	\$3,863.19
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Balance, January 1, 1950,	\$503.90

PERMANENT SCHOOL EQUIPMENT ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$ 386.63
Appropriation, March 7, 1949,	2,000.00
Frances Ann Davis,	8.00
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Total receipts,	\$2,394.63

Itemized Expenditures

George H. Andrews,	\$ 20.00
Edward E. Babb Company,	4.62
Bangor Office Supply Company,	197.71
Algot Bartholdson,	495.00
Beckley-Cardy Company,	186.86
Bioscope Manufacturing Company,	60.75
Roscoe W. Catland,	35.04
The Diamond Match Company,	7.80
Ellingwood Bros.,	6.70
Eugene Farrar,	75.00
J. L. Hammett Company,	12.00
Industrial Arts Account,	7.00
Lincoln School League,	12.60
Loring, Short and Harmon,	29.82
Evan C. Martin,	152.00
Paris Hardware Company,	1.49
Paris Manufacturing Company,	28.26
W. G. Pratt,	25.00
Sanborn's Motor Express, Inc.,	3.18
L. C. Smith & Corona Typewriters, Inc.,	341.00
The Standard Electric Time Co.,	25.00
Sam Taker,	26.95
Treasurer of State of Maine,	127.55

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Underwood Corporation,	12.85
West Paris Hardware,	33.60
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Total expenditures,	\$1,927.78
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Balance, January 1, 1950,	\$466.85

INSURANCE ACCOUNT**Itemized Receipts**

Appropriation, March 7, 1949,	\$ 861.34
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Itemized Expenditures

W. J. Wheeler & Company, Inc.,	\$2,029.32
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Overdraft, January 1, 1950,	\$1,167.98
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MEDICAL INSPECTION ACCOUNT**Itemized Receipts**

Appropriation, March 7, 1949,	\$300.00
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Itemized Expenditures

Dr. Thomas Nangle,	\$75.00
Dr. Edward L. Reeves,	75.00
Dr. Delbert M. Stewart,	75.00
Dr. Joseph A. Villa,	75.00

Total expenditures,	\$300.00
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**VOCATIONAL EDUCATION AND INDUSTRIAL ARTS
ACCOUNT****Itemized Receipts**

Appropriation, March 7, 1949,	\$6,786.00
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Itemized Expenditures

Balance transferred to industrial arts account,	\$6,786.00
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Account balanced.

VOCATIONAL EDUCATION ACCOUNT**Itemized Receipts**

Balance, December 31, 1948,	\$1,000.70
Appropriation, March 7, 1949,	
Farm Bureau,	2.50
Charles Puffer,	75.00
Department of education subsidy,	804.95

Total receipts,	\$1,883.15
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Itemized Expenditures

Carolyn Jacobsen,	\$1,089.45
N. Dayton Bolster Company,	1.20
Central Maine Power Company,	36.79
Lucien F. Davis,	13.44
Ivan's Variety Store,	.49
Jack's Grocery,	42.06
Lowe Florist,	1.50
Norway Laundry,	1.56
Paris Hardware Company,	25.00
Red and White,	53.50
Singer Sewing Machine Company,	42.39
Spencer and Damon, Inc.,	5.00
Balance transferred to industrial arts account,	570.77

Total expenditures,	\$1,883.15
Account balanced,	

INDUSTRIAL ARTS ACCOUNT**Itemized Receipts**

Balance, December 31, 1948,	\$800.10
Appropriation, March 7, 1949,	
Supplies sold,	127.03
Permanent school equipment account,	7.00
W. J. Wheeler & Co., Inc.,	7.14
Smith Electric Company,	6.12
State school fund,	600.00
Balance transferred from vocational education account,	570.77
Balance transferred from vocational education and industrial arts account,	6,786.00
Total receipts,	\$8,904.16

Itemized Expenditures

Ray Austin,	\$ 5.00
Brodhead-Garrett Company,	486.09
The Bruce Publishing Company,	25.09
Carman-Thompson Company,	228.62
E. C. Casey,	53.00
Central Maine Power Company,	71.93
O. K. Clifford,	4.80
E. Corey & Company,	61.70

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Cushman's,	110.00
Delta Manufacturing Division,	2.80
The Diamond Match Company,	155.92
Walter G. Dixon, M. D.,	7.00
Edwards and Walker Company,	17.45
General Electric Supply Corp.,	4.00
Roland M. LaBay,	15.50
Lewiston Hardware & Plumbing Supply Co.,	11.82
L. M. Longley & Son,	65.02
Treasurer of State of Maine,	37.12
Maine Oxy-Acetylene Supply Company,	82.24
New England Tel. & Tel. Company,	26.62
Packard Machinery Company,	582.26
Paris Hardware Company,	201.77
Paris Manufacturing Company,	91.27
Town of Paris Highway Department,	26.54
Charles E. Phinney,	48.60
Sanborn's Motor Express, Inc.,	4.03
Sears, Roebuck & Company,	255.75
Smith Electric Company,	17.54
W. J. Wheeler & Company, Inc.,	69.00
Ellery Huff,	3,292.60
Ray Austin,	1,083.15
<hr/>	
Total expenditures,	\$7,144.23
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Balance, January 1, 1950,	\$1,759.93

DENTAL HYGIENE ACCOUNT

Itemized Receipts

Balance, December 31, 1948,	\$144.00
Appropriation, March 7, 1949,	
Total receipts,	\$144.00

Itemized Expenditure

None.	
Balance, January 1, 1950	\$144.00

AUTO DRIVER EDUCATION ACCOUNT**Itemized Receipts**

Balance, December 31, 1948,	\$158.88
Appropriation, March 7, 1949,	200.00

Total receipts,	\$358.88
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Itemized Expenditures

American Automobile Association,	\$ 46.89
Goodwin's Inc.,	101.17
Bruce J. Kinney,	15.60
L. M. Longley & Son,	4.00
Town of Norway,	30.58
Paris Hardware Company,	2.00
Ripley & Fletcher,	44.66

Total expenditures,	\$244.90
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Balance, January 1, 1950,	\$113.98
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OLD CREAMERY BUILDING AND LOT ACCOUNT**Itemized Receipts**

Received from town account, June 1, 1949,	\$2,502.25
W. J. Wheeler & Company, Inc.,	6.34

Total receipts,	\$2,508.59
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Itemized Expenditures

The Diamond Match Company,	\$ 67.50
Roland M. LaBay Company,	216.81
Lewiston Hardware & Plumbing Supply Co.,	4.76
L. M. Longley & Son,	883.39
Paris Hardware Company,	76.46
Town of Paris Highway Department,	80.90
W. G. Pratt,	1,140.06
Robert T. Smith,	10.00
W. J. Wheeler & Company, Inc.,	25.00

Total expenditures,	\$2,504.88
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Balance, January 1, 1950,	\$3.71
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COMMON SCHOOL TEACHERS

Name	Position	Salary
Thomas Abbott,	Principal, Brick School,	\$1,203.15
Alfred Bracy,	Principal, Brick School,	1,989.45
Willard Knight,	S. Paris, Grade 6, Driver Tr.,	843.15
Bertha Higgins,	S. Paris, Grade 6,	1,069.45
Richard McLaughlin,	S. Paris, Grades 5-6,	723.15
Louis Bernard,	S. Paris, Grades 5-6,	1,089.45
Thelma Kimball,	S. Paris, Grades 4-5,	1,812.60
Mildred Fox,	S. Paris, Grades 3-4,	1,812.60
Marie Edwards,	S. Paris, Grade 3,	1 852.60
Jeannette Damon,	S. Paris, Grades 2-3,	683.15
Louise McDonald,	S. Paris, Grades 2-3,	756.30
Eleanor Heath,	S. Paris, Grade 2,	1,772.60
Beverly Brean,	S. Paris, Grades 1-2,	683.15
Velma Coy,	S. Paris, Grades 1-2,	1,089.45
Freda Taker,	S. Paris, Grade 1,	1,852.60
Thelma Conant,	S. Paris, Grade 1,	1,852.60
Jean Goodwin,	S. Paris, Sub-primary,	1,732.60
Affie Knight,	S. Paris, Sub-primary,	723.15
Myrtle Andrews,	S. Paris, Sub-primary,	1,029.45
Marceline Webber,	W. Paris, Grade 8,	1,029.45
Agnes Gray,	W. Paris, Grades 7-8,	1,912.60
Avis Stellhorn,	W. Paris, Grades 5-6,	1,722.60
Alma Dixon,	W. Paris, Grade 4,	683.15
Ellen Kelley,	W. Paris, Grades 2-3,	1,652.60
Lyndell Farr,	W. Paris, Grade 1,	1,812.60
Iona Andrews,	W. Paris, Sub-primary,	1,817.60
Louvie Coffin,	N. Paris, Grammar,	1,612.60
Adeline Stevens,	N. Paris, Primary,	1,612.60
Annie M. Crockett,	Hollow School,	1,692.60
Mary Scribner,	Paris Hill, Grammar,	1,692.60
Ruth Cushman,	Paris Hill, Primary,	1,617.04
Helen Shaw,	Music Supervisor,	1,372.60
Joan Sullivan,	Clerk,	1,015.60
Alice Averill,	Physically Handicapped,	852.60
Substitutes,		770.00
Thelma Kimball,	Summer School,	50.00
Mildred Fox,	Summer School,	50.00
Marie Edwards,	Summer School,	100.00
Velma Coy,	Summer School,	50.00
Thelma Conant,	Summer School,	50.00
Freda Taker,	Summer School,	50.00

Lyndell Farr,	Summer School,	50.00
Ellen Kelley,	Summer School,	50.00
Annie M. Crockett,	Summer School,	50.00
Mary Scribner,	Summer School,	50.00
Ruth Cushman,	Summer School,	50.00
Joan Sullivan,	Summer School,	50.00
Total,		\$48,089.49

HIGH SCHOOL TEACHERS

Name	Position	Salary
Karlton Higgins,	Prin., Paris High School,	\$ 3,332.60
William Lavin,	Lang., Hist., Phys. Ed., Coach,	1,569.45
Charlotte Longley,	English, Dramatics,	2,552.60
Dorothy S. Easton,	Science, Phys. Ed., Coach,	1,049.45
Theodore Chandler,	Science, Math., Coach,	2,512.60
Geraldine Croteau,	Commercial,	1,209.45
Kenneth Goodwin,	English, Sch., Reading,	2,252.60
Verna Hicks,	Eng., Hist., Geog.,	1,952.60
Sidney Griffith,	Phys. Ed., Coach,	1,003.15
Helen Levesque,	Lang., Hist., Biology,	803.15
Florence E. Greenleaf,	Commercial, Phys. Ed., Coach	883.15
Donald G. Harriss,	Hist., Math., Driver Ed.,	953.15
Bruce Kinney,	Hist., Math., Driver Ed.,	1,499.45
Alton Black,	Prin., West Paris,	2,952.60
Clarence Reid,	English, Coach,	2,592.60
Dorothy Ross,	Commercial,	2,052.60
Karlton Higgins,	Summer School,	50.00
William Lavin,	Summer School,	50.00
Theodore Chandler,	Summer School,	100.00
Kenneth Goodwin,	Summer School,	50.00
Verna Hicks,	Summer School,	50.00
Clarence Reid,	Summer School,	50.00
Helen Shaw,	Music Supervisor,	680.00
Substitutes,		270.00
W. J. Wheeler & Co.,		
Inc.,	Teachers' Insurance,	68.59
Total,		\$30,539.79

HIGH SCHOOL JANITORS

Lewis Knight,	Paris High School,	\$1,505.00
Gerald Swift,	West Paris High School,	752.50
Arrow Cleaner,		6.35
N. Dayton Bolster Company,		6.65

M. F. Bragdon Paint Company,	119.42
Masury-Young Company,	148.00
Paris Hardware Company,	22.59
West Paris Hardware,	15.23

Total,	\$2,575.74
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COMMON SCHOOL JANITORS

Leslie Hall,	Brick School,	\$1,360.00
Gerald Swift,	West Paris School,	752.50
Leah McDonald,	North Paris School,	410.00
Annie M. Crockett,	Hollow School,	144.00
Mary Scribner,	Paris Hill School,	288.00
M. F. Bragdon Paint Company,		108.39
L. M. Longley & Son,		7.25
Masury-Young Company,		143.55
Norway Laundry,		2.00
Paris Hardware,		22.99
North Paris Company,		1.81
Red and White,		.25
George G. Tuell,		20.00
West Paris Hardware,		4.67

Total,	\$3,265.41
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COMMON SCHOOL CONVEYANCE

Leslie Hall,	Ford Bus, salary,	\$ 360.00
Richard Beaupre,	Dodge Bus, salary,	20.00
Oayma Colby,	Dodge Bus, salary,	100.00
John Beuhl,	Dodge Bus, salary,	24.00
Philip Lovejoy,	Dodge Bus, salary,	544.00
Kenneth Wilson,	Mountain and King Dis- tricts to Brick School,	720.00
Edgar Colby,	Elm Hill and Oxford Park Districts to Brick School,	2,520.00
William Littlehale,	Tuel Town to North Paris School, and from Wood- stock Line and Snow Falls to West Paris School,	1,800.00
Arthur Morse,	Hall's Pond District, southern end of Oxford Road and Oxford Street to Brick School,	175.00

Raymond Colby,	Hall's Pond District, southern end of Oxford Road and Oxford Street to Brick	463.00
Waino Heikkinen & Son,	Porter neighborhood and Western High Street to West Paris School, and from Greenwood Town Line to West Paris	1,260.00
Hartley E. Ward,	Stearns Hill and Hollow School District, to Hollow School, and Cement Road, from Whispering Pines to Chapie's Cabins, to Brick School,	630.00
Maxine E. Crane,	Hall's Pond District, southern end of Oxford Road and Oxford Street to Brick School,	375.00
Joel Foster,	Whittemore District, Part-ridge District, and Forbes District to Paris Hill School,	2,205.00
Russell Mack,	Residence to West Paris	599.00
Annette Gibson,	Residence to Hollow School,	355.00
Glenn Sturtevant,	Residence to Brick School,	70.00
Dennis Lombard,		5.00
Barker and Maxim,		1.50
Sylvia Colby,		46.98
Earl Crane,		15.00
Cushman's,		67.50
Farm Equipment Service,		304.83
Leslie Hall,		8.73
George F. Hill,		2.40
Maine Battery & Supply Company,		17.75
McKeen's Garage,		29.90
Oxford Motor Equipment Co., Inc.,		9.63
Town of Paris Gas Account,		465.30
Pittsfield Motor Sales,		4.95
Ripley & Fletcher Company,		185.68
Service Tire Corp.,		393.54
Treasurer of State of Maine,		22.48
Twin Town Chevrolet, Inc.,		11.50
W. J. Wheeler & Co., Inc.,		573.54
Total,		\$14,386.21

PARIS SCHOOL ACCOUNTS, 1949

	Balance Jan. 1, 1949	Appro- priation	Received Other Sources	Total 'Credits	1949 Expenditures	Balance Jan. 1, 1950	Over- draft
Common schools,	\$15,891.78	\$45,953.80	\$21,140.09	\$ 82,985.67	\$ 68,591.10	\$14,394.57	
High school and physical education,	8,020.68	24,935.32	12,515.78	45,471.78	37,194.83	8,276.95	
Textbooks,	631.05	1,500.00	344.01	2,475.06	2,332.00	143.06	
Supplies,	550.33	2,100.00	439.24	3,089.57	2,162.67	926.90	
Lights, telephone, water,	259.51	1,700.00	491.53	2,451.04	2,000.75	450.29	
Repairs,	364.09	4,000.00	3.00	4,367.09	3,863.19	503.90	
Permanent school equipment,	386.63	2,000.00	8.00	2,394.63	1,927.78	466.85	
Insurance,		861.34		861.34	2,029.32		\$1,167.98
Medical inspection,		300.00		300.00	300.00		
Vocational education and industrial arts,		6,786.00		6,786.00	6,786.00		
Vocational education,	1,000.70		882.45	1,883.15	1,883.15		
Industrial arts,	800.10		8,104.06	8,904.16	7,144.23	1,759.93	
Dental hygiene,	144.00			144.00		144.00	
Auto driver education,	158.88	200.00		358.88	244.90	113.98	
Old Creamery building and lot,		* 2,502.25	6.34	2,508.59	2,504.88	3.71	
	\$28,207.75	\$92,838.71	\$43,934.50	\$164,980.96	\$138,964.80	\$27,184.14	\$1,167.98

* Turned over to the school department by the selectmen of the Town of Paris.

Paris School Survey Committee

Report to the Citizens

At the town meeting in 1949 the following article of the warrant was accepted by the voters:

Article 37: "To see if the town will appoint a committee of not less than fifteen (15) citizens to investigate the adequacy of existing school facilities and courses of instruction, both for those pupils now attending our schools and also to meet the needs of the increasing enrollment which is anticipated in the next few years; and to report their findings and recommendations for improvement and expansion of the same at the next annual town meeting."

This committee was appointed and started to function immediately by making a detailed examination of the entire school situation in the town. The details of this examination has been published in a series of five articles in the local paper.

Three possible long range plans were developed for consideration of the citizens, the following information resulting from the survey is submitted.

It is important to recognize the fact that there will be a definite increase in the pupil population in our schools. For example in grades 7 through 12, there is a present enrollment at West Paris school of 110 and at South Paris High School 275. By considering present enrollment and birth records, it is expected that enrollment will increase by 1958 and 1959 to 206 at West Paris and 330 at South Paris in these grades. During the next 10 years it is estimated the town will have to provide new space comparable to ten large classrooms to only house and instruct our boys and girls.

Some basis for estimating new construction costs for this area had to be developed. This was done by getting a reputable industrial engineer to look over our school plants. During his discussion with the committee a basic new construction cost figure was developed that was acceptable to the group. These figures ranged from \$8.50 per square foot of floor space for wooden frame construction to \$13.00 for brick fire proof construction. All following costs are based on wooden frame construction for comparison. No attempt was made to estimate costs of new equipment, furnishings, repairs or remodeling of present buildings. This would have taken the

paid services of an architect or contractor, money had not been provided for this service.

From all this previous information the Survey Committee presents the following long range school plans, with the recommended needs at each school.

THE TWO HIGH SCHOOL PLAN

West Paris School

1. Build a new 4 classroom single floor unit with basement for furnace, lunch room, playroom and store room; to take care of grades 1 to 4. The total estimated cost of this unit is \$56,998.00.
2. Remodel present building inside to provide three classrooms.
3. Fire proof furnace room and chimney.
4. Improve toilet facilities.
5. Provide shower and locker room.
6. Provide lunch room.
7. Paint and insulate the present building.

South Paris Brick School

1. Build a new two story 6 classroom wing with basement for heating unit, lunch room, playroom and general assembly room. The total estimated cost of this unit is \$74,950.00.
2. Add to toilet and lavatory facilities.
3. Enlarge sewer outlet.
4. Enlarge inlet water main from municipal system.
5. Purchase additional playground space.
6. Paint and insulate present building.
7. Install sprinkler system.

South Paris High School

1. No new construction needed.
2. Equip 3 additional classrooms as needed.
3. Provide additional outside recreational area space.
4. Paint and insulate the building.
5. Increase locker room facilities.
6. Install cafeteria facilities.
7. Remodel heating system to provide uniform heat.
8. Provide additional bleachers in present gymnasium.
9. Continue exchange of courses with Norway.
10. Continue Norway Armory use for basketball events.

Not including cost of site, grading, class or lunch room equipment, the total cost to the town of new construction for the Two High School Plan is estimated to be \$131,948.00.

THE ONE HIGH SCHOOL PLAN**West Paris School**

1. No new construction needed.
2. Provide shower and locker room.
3. Improve toilet facilities.
4. Provide lunch room facilities.
5. Remodel to provide 3 classrooms in present building.
6. Additional playground equipment needed.
7. Fire proof furnace room and chimney.
8. Paint and insulate building.

South Paris Brick School

1. Build a new two story 6 classroom wing with basement for heating unit, lunch room, playroom and general assembly room. The total estimated cost of this unit is \$74,950.00.
2. Add to toilet and lavatory facilities.
3. Enlarge sewer outlet.
4. Enlarge inlet water main from municipal system.
5. Purchase additional playground space.
6. Paint and insulate present building.
7. Install sprinkler system.

South Paris High School

1. Continue exchange courses with Norway.
2. Equip 3 additional classrooms.
3. Add to toilets, showers and lavatories.
4. Install more lockers in present dressing rooms.
5. Install cafeteria facilities.
6. Provide more recreational space out of doors.
7. Insulate and paint building.
8. Remodel heating system to provide more uniform heat.
9. Provide additional bleachers in present gymnasium.
10. Continue Norway Armory use for basketball events.
11. After 1955 it will be necessary, due to lack of space, to remove grades 7 and 8 from this building. If these grades were moved to the Brick School by building new classroom units, there would be a concentration of some 500 children. The possible site at the Brick School is not large enough to give that number of children the playground space needed. To take care of grades 7 and 8 it will take a new 4 classroom unit estimated to cost \$38,971.00. To take care of this situation from

both an educational and space standpoint a new Junior High unit of 6 classrooms could be built at a new location. This would eliminate 2 classroom units at the Brick School.

Not including the cost of site, grading, class or lunch room equipment, the total cost to the town of new construction for the One High School Plan is estimated to be \$113,921.00.

THE REGIONAL SCHOOL

In developing this plan a series of meetings were held with the Building Committee of Norway and the School Committee of Oxford. The individual town school problems were discussed and a common understanding of a program that might be acceptable to the three towns was reached. A committee with members from each town was appointed. It was their responsibility to show a possible educational program, the total number of pupils to be accommodated, and the estimated cost of building and operating a school of this type.

Laws have been passed by Legislature making it possible to establish Regional Schools. To do this the towns must accept three special articles at town meeting. The law also authorizes an additional borrowing of 5% of the town valuation for construction and operation of this type school. The construction and financial operation of a Regional School would be handled by a board of trustees appointed on the basis of valuation percentage of each town. The educational activities would be supervised by a school committee made up of committee members from each town. This membership would be based on the number of students attending from each town.

The following points are the basis on which this final estimate was developed:

1. The greatest number of educational course opportunities now being offered at South Paris and Norway.
2. Housing and instructing the Sophomore, Junior and Senior classes from the three towns—total 375 pupils.
3. The 5% maximum borrowing capacity of the three towns, which is approximately \$300,000.00.

The area of the building included space for all academic instruction, science laboratories, home economics, commercial, agriculture, industrial arts, administration and health, and gymnasium. To do this complete job of instruction, it is estimated this building would cost \$330,223.00. The site,

grading and classroom equipment again were not included in the estimate. For proper comparison of all three programs the wooden frame construction costs were used.

This new unit would eliminate all new school building construction in the three towns.

Time and funds did not permit the thorough examination of the Regional School program that is necessary. Further study should be made during this coming year.

The responsibility of construction and operation of the Regional School for the three towns would be based on the following percentages:

Paris,	49%
Norway,	39%
Oxford,	12%

Regardless of the program accepted by the town it is estimated that new building construction will increase the tax rate approximately 3 mills or \$3.00 on every \$1,000.00 valuation over the next twenty-five years.

A sincere effort has been made by the Survey Committee to present as complete a picture as possible of the general school situation in Paris. To briefly summarize the estimated cost to the town of new school building construction by Long Range Programs is—

The Two High School Plan,	\$131,948.00
The One High School Plan,	\$113,921.00
The Regional School Plan,	\$161,809.00

The committee recognizing our school problem was very complex and would be decided by a majority of the voters, decided to submit the three long range plans to the citizens showing the vote taken by the committee. It is as follows:

- 3 — For the Regional School Plan with the One High School Plan as second choice.
- 6 — For the One High School Plan, reasoning orally that it required the least expenditure at the present time and left the town free to adopt either of the other plans later, as conditions and town sentiment should warrant.
- 4 — For the Two High School Plan.
- 1 — Registered as undecided.

It is your child, your schools, your community, your school dollar and your vote that will decide the future of the schools in Paris.

SEYMOUR HILE, Chairman,

The Paris School Survey Committee.

Public Health Nursing Service

PARIS — 1949

During this year there were four Child Health Conferences held, sponsored by the P. T. A. and the West Paris Farm Bureau. Fifty-five infants and pre-school children were given physical examinations by the doctor. Twenty-nine children were immunized against smallpox. Forty-four children were immunized against diphtheria, whooping cough and tetanus (lockjaw).

The audiometer was used in testing the hearing of fifty-eight school children. There were nine hundred and thirty-seven school children given physical examinations by our local doctors. The public health nurse was ably assisted by a group of volunteers in helping the doctor with these examinations.

The public health nurse has had conferences with the teachers about the health needs of their children and has visited the parents to encourage return to family physician for correction of defects.

All schools have been visited and conferences were held by the nurse with the superintendent, principals and teachers concerning problems involving these school children.

In the visits to sixty-one new mothers and babies, mothers were urged to keep the baby under the doctor's supervision and to follow his advice.

There were thirty-eight visits made in the interest of tuberculosis control.

I wish to thank the doctors for their interest and co-operation at all times, the superintendent of schools, the faculty, the P. T. A., West Paris Farm Bureau, and all other volunteers who have assisted this year in the school health program and Child Health Conferences; the selectmen, the Kiwanis Club, the Welfare Committee and the American Red Cross for their part in making transportation and certain corrections possible.

Respectfully submitted,

(Miss) ELEANOR MESERVE, R. N.,

Public Health Nurse.

Report of Health Officer

To the Selectmen and Citizens of the Town of Paris :

The untimely death of Dr. Joseph A. Villa, who held the position as Health Officer of the Town of Paris, left our community with a great loss. The memory of his kindness will live forever with all who have known him.

It is customary to include in the Town Report the communicable diseases reported to the Health Officer. During the few weeks in which I have held the position as Health Officer I am happy to report that our Town has been free of communicable diseases as none were reported.

I hope that we will continue to work for a healthy community with the co-operation of all concerned. Free immunization and vaccination is available upon request.

Respectfully submitted,

HELENE M. REEVES, M. D.

Health Officer.

Warrant for Town Meeting

To Elmore C. Edmunds, a Constable of the Town of Paris:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Paris, qualified by law to vote in town affairs, to meet in Association Hall, in South Paris Village, in said town, on Monday, the Sixth day of March, next, at ten o'clock in the forenoon, to act upon the following articles, viz:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the town will accept the reports of the Selectmen, School Board and the Board of Health.

Art. 3. To hear the report of the Crocker and Bray funds.

Art. 4. To choose all necessary town officers for the ensuing year.

Art. 5. To see what compensation the Selectmen and the Road Commissioners shall receive for the ensuing year.

Art. 6. To see if town will vote to close West Paris High School and instruct the school committee to make arrangements for transportation of High School scholars to South Paris and pay for the same from the High School account.

Art. 7. To see if the town will appropriate the sum of Nineteen Hundred Dollars (\$1,900.00) to purchase the so-called Twelve Acre lot owned by Maurice Benson, situated directly across the road from West Paris High School, for school purposes.

Art. 8. To see if the town will appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to construct and equip a primary building at West Paris during the year 1950, to provide four class rooms and other necessary rooms; and with a basement-ground floor beneath the entire building.

Art. 9. To see if the town will vote to have a building committee for the aforesaid Primary School at West Paris and authorize the Selectmen to appoint the same.

Art. 10. To see if the town will appropriate the sum of \$3100 for the following improvements at the West Paris High School:

1. Provide cement floor (40' x 20') in place of present board floor in the hot lunch room;
2. Partition off therefrom 2 shower rooms (10' x 20'), and equip same for use with hot and cold water;
3. Paint toilet rooms;
4. Remodel the small domestic science and English rooms to make one fair sized room suitable for High School use;
5. Make changes recommended by the State Insurance Dept. in and around the boiler room for the purpose of fire-proofing same.

Art. 11. To see if the town will authorize the Selectmen to borrow the amounts appropriated under the four preceding articles by issuing and negotiating serial notes of the town therefor, and fix the amounts, maturities and other terms of such notes.

Art. 12. To see if the town will vote to instruct the moderator of this meeting to appoint a School Survey Committee of five citizens of the town to continue study of Paris schools and school problems and make recommendations to the citizens of the town for any improvements or expansion which the committee may deem necessary; the committee's report and recommendations to be published in the next Annual Town Report and in the local paper and appropriate a sum not exceeding Five Hundred Dollars to cover necessary expenses of the same.

Art. 13. To see if the town will vote to appropriate the sum of Ten Thousand Dollars (\$10,000.00) and place the same in a capital reserve fund to be used for the construction or remodeling of school buildings in the town as may be determined at future town meetings; Five Thousand Dollars (\$5,000.00) of said sum to be raised by taxation in 1950, and Five Thousand Dollars (\$5,000.00) to be appropriated from the unappropriated surplus of the town.

Art. 14. To see if the town will vote to authorize the transportation between West Paris and Paris High Schools of those students wishing to enroll in occupational courses not being offered at West Paris High School, and to authorize the Superintending School Committee to make such expenditures for this purpose from the High School Account as the Committee may determine to be necessary.

Art. 15. To see if the town will vote to construct an addition on the Brick School and renovate the basement of the present building, and appropriate the sum required for these purposes; also to have a building committee for the aforesaid addition, and authorize the selectmen to appoint the same.

Art. 16. To see if the town will authorize the Selectmen to borrow the sum appropriated under the preceding article by issuing and negotiating serial notes of the town therefor, and fix the amounts, maturities and other terms of such notes.

Art. 17. To see if the town will vote to authorize the transportation between Paris and Norway High School of those Paris students studying courses at Norway High School which are not being offered at Paris High School, and authorize the Superintending School Committee to make such expenditures for this purpose from the high school account as the Committee may determine to be necessary.

Art. 18. To see what sum of money the citizens of Paris will vote to raise for each of the school purposes listed below. Recommendations of the School Committee are as follows:

(a) Common Schools	\$ 44,875 63
(b) High School,	27,142 64
(c) High School Transportation	1,440 00
(d) Textbooks	2,500 00
(e) Supplies	2,750 00
(f) Insurance	1,832 66
(g) Repairs	4,000 00
(h) Lights, Telephone and Water	2,175 00
(i) Permanent School Equipment	2,500 00
(j) Medical Inspection	300 00
(k) Dental Hygiene	140 00
	<hr/>
	\$ 89,655 93

Art. 19. To see if the town will instruct the School Committee to appoint one or more school physicians.

Art. 20. To see what sum of money the town will vote to raise for the repair of roads and bridges for the ensuing year.

Art. 21. To see what sum of money the town will vote to raise to pay snow bills for the ensuing year.

Art. 22. To see what sum of money the town will raise and appropriate for State Aid construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

Art. 23. To see what sum of money the town will vote to raise for the maintenance of special resolve road within the limits of the town.

Art. 24. To see what sum of money the town will vote to raise for cutting bushes within the limits of the town.

Art. 25. To see if the town will vote to raise money, and what sum, for tarring roads and streets.

Art. 26. To see what sum of money the town will vote to raise for the support of the poor for the ensuing year.

Art. 27. To see what sum of money the town will vote to raise to pay town officers' salaries for the ensuing year.

Art. 28. To see what sum of money the town will vote to raise to pay interest on temporary loans.

Art. 29. To see what sum of money the town will vote to raise to pay miscellaneous bills for the ensuing year.

Art. 30. To see if the town will vote to allow any discount on taxes paid or charge interest on unpaid taxes, fix the rate for the same and time or times when discounts will be allowed or interest charged.

Art. 31. To see if the town will vote to raise money, and what sum, to take care of abatements and discounts on taxes.

Art. 32. To see if the town will vote to appropriate money, and what sum, to be used in observance of Memorial Day.

Art. 33. To see if the town will vote to appropriate One Hundred Seventy-five Dollars for public health nursing in Paris, said sum to be expended by the State Bureau of Health, for local service.

Art. 34. To see if the town will vote to pay the premium on the bonds of the collector and treasurer for the ensuing year, the same to be paid from the miscellaneous account.

Art. 35. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town; such loan or loans to be paid during the year in which made, out of money raised during such current year by taxes.

Art. 36. To see if the town will authorize the Selectmen to procure a loan or loans for the purpose of refunding tax anticipation notes issued under authority of the preceeding article, such loans not to exceed the aggregate of Forty Thousand Dollars, and to be made payable not later than April 1, 1951.

Art. 37. To see if the town will authorize the Selectmen to release, assign or sell and convey all interests in real estate acquired by the town by tax deed or tax lien on such terms as they deem advisable, and execute proper instruments of conveyance thereof.

Art. 38. To see whether or not the town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 39. To see if the town will vote to appropriate the sum of One Hundred Dollars to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust, in accordance with Revised Statutes, Chapter 32, Section 54.

Art. 40. To see if the town will complete the Five Thousand Dollar War Memorial Fund this year, by voting to raise Two Thousand Dollars for this purpose.

Art. 41. To see if the town will vote to instruct the selectmen to use the War Memorial Fund of Five Thousand Dollars or some part thereof, for the erection and equipment of a building to serve as a War Memorial on the American Legion Lot on Church Street, said sum not to be paid over until

1. said building is completed and equipped to the satisfaction of a committee therefor appointed by the town;
2. said sum with funds raised otherwise shall be sufficient to pay all the expenses of completion and equipment of said building.

Art. 42. To see if the town will vote to appropriate the sum of One Thousand Dollars to pay the amount due South Paris Village Corporation on the Western District sewer, as voted under Article 32, at the annual town meeting in 1947.

Art. 43. To see if the town will vote to purchase a field on Tremont Street, Paris Hill, from Marion Mott, to be used as a lot on which to build a town garage, and raise money for the same.

Art. 44. To see if the town will vote to build a garage for town purposes on the lot purchased under the preceding article, and raise money for the same.

Art. 45. To see if the town will vote to raise and appropriate the sum of One Thousand Dollars for the purpose of installing pipe and drop inlets along East Main Street, from the post office to the bridge.

Art. 46. To see if the town will vote to raise and appropriate the sum of Three Hundred Dollars to widen and improve the entrance to Oak Avenue from Gary Street, in South Paris Village.

Art. 47. To see if the town will vote to raise and appropriate the sum of Five Hundred Dollars to widen and improve the bridge near the residence of Austin Stearns.

Art. 48. To see if the town will vote to have street lights at North Paris, from the church to the schoolhouse and from Milford Herrick's to Lewis Abbott's, approximately ten lights, at a cost of \$16.80 per light each year, and raise money for the same.

Art. 49. To see if the town will vote to discontinue that part of the road leading from the East Oxford road by Mud Pond to the Inman road which lies in the Town of Paris.

Art. 50. To see if the town will vote to discontinue that part of the road leading from High Street to Snow's Falls from Othie Buck's to the part of said road which was previously discontinued.

The Selectmen will be in session at the Assessors' Office, South Paris, at nine o'clock A. M., on the day of the meeting, to revise the list of voters.

Given under our hands this 20th day of February, A. D. 1950.

Respectfully submitted,

PERCY L. TURNER,

LEROY J. ABBOTT,

JOEL A. FOSTER,

Selectmen of Paris.

**PARIS GRANGE will serve a Baked Bean
Dinner Town Meeting Day.**

Baked Beans, Scallops, Pastry, Coffee, etc.
55c adults. 30c children 12 and under.

Yerna Gatchell

Annual Report



Town of PARIS



*Year Ending December 31st
1950*

Annual Report
of the
Selectmen, Treasurer, Collector
Superintendent of Schools
Public Health Nurse
and
State Department of Audit
for the
Town of Paris
For Year Ending December 31, 1950

Advertiser-Democrat Print, Norway, Maine

1951

Town Officers

Selectmen, Assessors, Overseers of the Poor and Road Commissioners

LEROY J. ABBOTT

JOEL A. FOSTER

PERCY L. TURNER

Clerk

E. WALKER ABBOTT

Collector

ELMORE C. EDMUNDS

Treasurer

ROBERT T. SMITH

Superintendent of Schools

CHARLES PUFFER

Superintending School Committee

MARION H. MOTT

HAROLD C. PERHAM

OAYMA J. COLBY

Sealer of Weights and Measures

MALCOLM G. CLARK

Plumbing Inspector

HIRAM R. GATCHELL

Health Officer

HELENE M. REEVES, M. D.

Vital Statistics

TOWN CLERK'S OFFICE.

To the Selectmen and Citizens of the Town of Paris:

The following returns of deaths for the year 1950 in the Town of Paris and from Clerks of other Towns, have been made to this office.

Respectfully submitted,

E. WALKER ABBOTT,

Clerk of Paris.

Delinquent 1949 Returns

		Yrs.
Nov. 5, 1949	Lena M. Cummings	68
Dec. 19, 1949	Ethel A. Wentworth	61

1950 Returns

January		Yrs.	Mos.	Days
2	Annie G. Kimball	71		
2	William A. Porter	86		
7	Elsie C. Bradeen	43		
18	Mary Althea Wilson	28		
20	Otis F. Holt	88		
21	Arthur Gary	61		
22	Alice Dunham Leavitt	87		
25	Grant C. Royal	81		
26	Eugene L. Hutchins	80		
30	Erman H. Luce	78		
30	George R. Morton	81		

		Yrs.	Mos.	Days
February				
3	Ava L. Leach	82		
8	Walter L. Gray	80		
18	Hannah Thurlow	85		
21	Vaino Oja	22		
23	Abel Huotari	65		
March				
1	Morris Grant	72		
3	George L. Huff	79		
10	Samuel I. Wheeler	82		
14	Sadie E. Horr	76		
14	Harold E. Moore	57		
16	Flora M. Bradeen	80		
23	Maude R. Barker	80		
24	Andrew V. Haverinen	66		
25	Toivo V. Saarinen	56		
April				
4	Sophie E. Kyllonen	64		
6	Elden S. Goodwin	62		
10	Manford Palmer	81		
11	Frank E. DeCoster	73		
16	Alice A Watson	78		
22	Daniel E. Bradeen	51		
25	Raymond J. Gates	25		
29	Loren L. Rogers			5.
29	Ella W. Nickerson	81		
30	Roger Davis	63		
May				
1	Sadie C. Coolidge	79		
3	George E. Corbett	18		
4	Mimmi Bjorklund	70		
5	Percy O. Brinck	68		
7	Addie E. Robinson	74		
9	Lillian G. French	22		

		Yrs.	Mos.	Days
9	Baby Boy Boardman			3 hrs.
10	Edward G. Emerson	79		
10	Kalle O. Cummings	39		
11	Eben F. Pike	53		
11	Leon M. Longley	80		
12	Frank L. Hay	80		
20	Charles H. Curtis	78		
24	Gertrude B. Mason	64		
25	John C. Hussey	77		
26	Emil L. Jarvi	70		
27	James C. Stevens	8		
June				
6	Donna F. Lassell	89		
14	John M. Simpson	85		
30	Richard H. Gates	83		
July				
6	George H. Proctor	80		
9	Emma S. Elder	86		
10	Annie M. Washburn	79		
13	Edith L. Wood	87		
14	Hattie M. Frothingham	80		
19	Jessie H. Buck	81		
23	Charles R. Cutler	71		
26	Daniel F. Mahoney	61		
28	Martin W. Strout	52		
31	Edith M. Heikkinen	58		
August				
11	Arthur H. Cole	66		
12	Edward L. Parris, Jr.	63		
13	Annie W. Young	76		
19	Frederick A. Tucker	19		
21	Kaisa M. Piirainen	67		
24	Alvin D. Swift	81		
29	Albion L. Abbott	83		
31	Rubyella Newcomb	49		

		Yrs.	Mos.	Days
September				
8	Frances E. Whitman	40		
10	William F. Smith	90		
10	Alma W. Farrar	93		
14	Irene S. McKinney	62		
October				
5	Jane L. Bradbury	63		
11	Sandra J. Timberlake			2
16	Helen I. Kimball	33		
16	Onni Eskola	55		
18	A. Darius Wing	90		
18	James W. Wight	78		
26	Celia I. Blossom	69		
30	Mary J. Doore	84		
30	Mary I. Dow	75		
31	Henry Kilponen	87		
November				
7	Francis E. Cole	83		
10	Alice E. Gay	83		
19	Eleazer Dunham	79		
23	Elizabeth Giles Hall	83		
24	Harland L. Damon	59		
29	Angie A. Berry	78		
December				
3	Lulu M. Wilson	58		
5	Arthur C. Tucker	58		
11	Richard L. Morse	16		
13	Barry Craig Shaw			35 min
20	U. S. Grant Abbott	81		
23	Victor Piirainen	63		
25	Omer P. Martin	48		
30	Vaino P. Karppanen	60		

Assessors' Report

Amount of resident real estate	\$1,987,810.00	
Amount of non-resident real estate	330,320.00	
Total real estate		\$2,318,130.00
Amount of resident personal estate	547,145.00	
Amount of non-resident personal estate	132,850.00	
Total personal estate		679,995.00
Total valuation		\$2,998,125.00
Total value of land		\$ 671,690.00
Total value of buildings		\$1,646,440.00
Gain of valuation over last year		\$ 21,260.00

Appropriated and Assessed

State tax	\$ 20,637.40
County tax	9,843.70
Common schools	44,875.63
High schools	27,142.64
High school transportation	1,440.00
Text books	2,500.00
Supplies	2,750.00
Insurance	1,832.66
Lights, water and telephone	2,175.00
Repairs	4,000.00
Permanent school equipment	2,500.00
Medical inspection	300.00
Dental hygiene	140.00
School survey committee	500.00
Capital reserve fund-schools	5,000.00
Highways and bridges	16,000.00
Snow removal	15,000.00
State aid road	2,520.00
Special resolve road maintenance	700.00
Cutting bushes	600.00
Tarring roads	6,000.00
Support of poor	10,000.00

Town officers	9,500.00
Interest	800.00
Miscellaneous account	3,500.00
Abatements	300.00
Memorial Day	200.00
Public health nurse	175.00
State of Maine publicity	100.00
White pine blister rust	100.00
War memorial	1,000.00
Western district sewer project	1,000.00
Sewer on East Main Street	1,000.00
Purchase of lot on Paris Hill	200.00
Town garage	3,800.00
Improvement of entrance to Oak Ave.	300.00
Bridge repair near Austin Stearns'	500.00
West Paris High School Repairs	5,000.00
Overlay in assessing	9,262.17
Supplemental taxes	252.48

Total committed to collector \$213,446.68

Rate of taxation, .070 on a dollar \$70.00 on a thousand dollars.

Number of polls taxed, 1109

Number of polls not taxed, 206

Amount assessed on each poll, \$3.00

Number of male dogs, 195

Number of female dogs, 28

Number of spayed dogs, 130

Number of kennels, 2

Abstract from Assessors' Report to the State Assessors for the Year 1950

Livestock	No.	Av. Val.	Total Val.
Horses and mules	145	\$49.97	\$ 7,245.00
Steers, oxen, bulls and beef cattle	32	60.94	2,050.00
Cows	724	59.82	43,310.00
Heifers over 2 years old, not yet freshened	115	45.52	5,235.00
Heifers 18 months to 2 years old	48	33.65	1,615.00
Swine (over 10 in number)	30	10.00	300.00
Poultry (over 50 in number)	21,285	.65	13,805.00
Total amount			\$73,560.00

All Other Personal Property

Stock in Trade	\$208,700.00
Unmanufactured materials in mills	14,500.00
Portable mill	600.00
Logs	2,500.00
Lumber	54,830.00
Wood and bark	9,450.00
Boats (16)	685.00
Gasoline pumps and attachments (29)	3,225.00
Musical instruments (195)	11,310.00
Radios (1054)	18,340.00
Furniture	7,700.00
Finished products in mills	25,880.00
Tractors (50)	7,030.00
Machinery and equipment	204,250.00
Other property	37,435.00

Total amount	\$606,435.00
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Amount of live stock brought forward	73,560.00
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Total amount of personal property	\$679,995.00
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Railroad property (1)	\$ 9,100.00
Water company property (3)	2,850.00
Light and power company property (1)	65,735.00
Saw mills (2)	6,500.00
Wood working mills (10)	302,600.00
Tannery	85,000.00
Feldspar mill	32,000.00
Cannery	63,000.00
Pickle factory	15,200.00

APPROPRIATION ACCOUNTS

A. General Government

1. Town Officers' Account

RECEIPTS.

Appropriation	\$9,500.00
Transferred from miscellaneous account, correction	8.00
	<hr/>
Total receipts	\$9,508.00

EXPENDITURES.

Selectmen's warrants	9,283.42
	<hr/>
Balance transferred to Summary	\$ 224.58

Selectmen's warrants itemized.

Percy L. Turner, selectman	\$1,973.00
Leroy J. Abbott, selectman	978.00
Joel A. Foster, selectman	640.00
Helen L. Briggs, bookkeeping	285.00
Robert T. Smith, treasurer	500.00
E. Walker Abbott, clerk	250.00
Elmore C. Edmunds, collector	2,019.98
Charles Puffer, superintendent of schools	2,554.44
Oayma J. Colby, member of school board	25.00
Marion H. Mott, member of school board	25.00
Harold C. Perham, member of school board	25.00
Transfer	8.00
	<hr/>
	\$9,283.42

2. Miscellaneous Account

RECEIPTS

Balance January 1 1950	\$ 937.02
Appropriation	3,500.00
Overlay in assessing	9,262.17
Treasurer of State:	
Bank stock tax	928.08
Railroad and telegraph tax	189.96
Dog License refund	73.29
Reimbursements on forest fires	151.00
Refund on insurance	2.00
Fee for license	2.00

South Paris Village Corporation:

Rent of hall and office	50.00
Office Supplies	6.00
Walden Ryder, rent of Biscoe schoolhouse	16.00
Annie Lehto, rent of Jack Lehto place	36.00
Albion Pratt, sale of Biscoe schoolhouse	125.00
Paris Farmers' Union, stock dividend	3.17
Fees for licenses and permits	17.50
Refund for expense of commitment	24.80
W. J. Wheeler & Co. Inc., rebate on Workmen's Compensation	8.34
Wilder Merrill, grass on town farm	20.00
Cancelled checks	15.05
Total receipts	\$15,367.38

EXPENDITURES

Selectmen's warrants	\$ 10,964.80
Transfer from Town Officers' Account	8.00
Total expenditures	10,972.80
Balance transferred to summary	\$ 4,394.58

Selectmen's Warrants Itemized

Ernest F. Shaw:	
Town reports	\$ 736.00
Printing vouchers, voting list and notices	167.73
Turner Payroll:	
Delivering town reports	15.00
Town farm repair	24.00
Lee Abbott, postage and delivering town reports	1.98
Percy L. Turner:	
Postage on town reports	6.90
Postage, telephone and box rent	7.45
Office supplies and expenses to Portland	8.90
Use of car	200.00
Leroy J. Abbott:	
Postage and telephone	10.00
Use of car	120.00

Joel A. Foster:

Postage and telephone	5.20
Use of car	120.00
Expenses to Me. Municipal meeting	6.00

Robert T. Smith:

Stamped envelopes	68.84
Moderator at town meeting	15.00
Expenses to Me. Municipal meeting	6.00
Legal services	25.00

Elmore C Edmunds:

Stamped envelopes	68.88
Posting town meeting and state election warrants	15.75
Tax on Association Bldg., as part of rent	700.00
Expenses to Me. Municipal meeting	6.00

E. Walker Abbott, legal services

5.00

Hiram R. Gatchell, plumbing inspections

74.00

Helene M. Reeves, health officer

200.00

Casco Bank & Trust Co.:

Rent of deposit box	3.60
Service charges and imprinting check book	89.89
Office rent	500.00

W. J. Wheeler & Co., Inc.:

Bonds for collector and treasurer	160.00
Employers' Liability insurance	631.11
Insurance on Town Farm	4.50
Insurance on town garage and storehouse	90.93
Insurance on Lawrence Abbott place	10.60
Insurance on Paris Hill garage	28.20
Insurance on Case loader and shovel	27.80

Conrad Lamb, insurance on West Paris garage

7.50

Treasurer of State:

Department of Audit	337.17
Aid to dependent children	1,559.98

For aid to sanitorium cases:

Rangers, groceries	199.70
H. P. Hood & Son, milk	51.84
Floyd Moulton, groceries	2.91
Clifford's Rexall Store	3.00
Central Maine Power Co., lights	9.84
Geo. F. Eastman Estate, clothing	5.90
Llewellyn Russell, ice	9.20
Henry Paradis, rent	115.00

Earl Bradford, loudspeaker at town meeting

5.00

Clarence Jackson, police, cleaning square & office windows	243.83
Charles Hammond, ballot clerk at town meeting	5.00
Charles Gordon, ballot clerk at town meeting	5.00
Martha E. Kimball, ballot clerk at town meeting	5.00
Election payroll	252.00
Jesse Abbott, election payroll	6.00
Vital Statistics payroll	22.00
Glenna Gay, bookkeeping	302.25
N. E. Tel. & Tel. Co., telephone service	164.85
Central Maine Power Co., lights	28.40
Joe Wigon, safe	440.05
W. G. Pratt, moving safe	63.75
Ray Shorthill, desks and chairs	606.55
Marks Printing House:	
Tax receipt books	54.00
Office supplies and tax receipts	44.85
Clifford's Rexall Store:	
Valuation book and prescription	39.00
Office supplies	4.13
Advertiser-Democrat, assessors' notices	5.50
Loring, Short & Harmon, record book, paper and envelopes	35.50
U. S. Auto & Truck Guide, books for collector	6.00
Emma E. West, real estate transfers and recording book	39.50
Remington-Rand, maintenance charge	17.80
Fred L. Tower Co., Maine Register	10.00
Gray & Stewart, legal services	5.00
Maine Municipal Association, annual dues	70.00
Oxford County Tel. & Tel. Co., C.D. telephone at W Paris	6.97
Bernard Lothrop, refund on poll tax	3.00
May's Drug Store, supplies for health nurse	66.69
N. Dayton Bolster Co., supplies furnished	.50
For Fires outside village corporations:	
South Paris Village Corporation	551.00
Paris Village Corporation	30.00
West Paris Village Corporation	47.00
West Paris Fire Department	65.50
Solomon N. Gay,	5.00
Donald Kidder, fire extinguisher	64.00
Dr. C. M. Merrill, killing four dogs	12.00
Harry A. Packard, truant and killing one dog	5.05
The A. & P. Stores, broom	1.09

Canadian Nat'l Railways, freight and public roadway	52.42
Premier Paint Products Co., traffic paint	18.25
A. J. Lacrois, painting square	45.00
Burgess, Fobes Co., traffic paint	21.38
Paris Hardware Co., repairs for town farm	10.88
Town of Woodstock, running lines	47.63
Robert Milton, serving papers for two commitments	4.20
Albert S. Grover, trip to Augusta with patient	24.80
D. M. Stewart, M. D., one commitment	8.00
Edward L. Reeves, one commitment	8.00
Sanborn's express	2.03
For West Paris dump:	
Benson's Coal & Oil Co., bulldozing	15.00
West Paris Hardware Co., tools	11.40
Penley Bros., bulldozing	10.50
Abbott Payroll, labor	97.25
Arthur Thurlow, labor at South Paris dump	780.00
Benson's Coal & Oil Co., bulldozing at Paris Hill dump	15.00

B. Health and Sanitation

1. Public Health Nurse

RECEIPTS

Appropriation	\$	175.00
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EXPENDITURES

Selectmen's warrant, Treasurer of State of Maine	175.00
Account balanced.	

C. Highways and Bridges

1. Highway Account

RECEIPTS

Balance January 1, 1950	\$	552.07
Appropriation		16,000.00
Received for labor		732.37
Received for material		108.13
Total receipts.	\$	17,392.57

EXPENDITURES

Selectmen's warrants	\$	13,738.51	
Paid to equipment account		3,605.46	
Total expenditures			17,343.97
Balance transferred to summary.	\$		48.60

Summary of Highway Expenditures.**South Paris Section:**

Turner Payrolls	\$	4,253.98	
Equipment Payrolls		2,194.71	
Materials		881.39	
	\$		7,330.08

West Paris Section:

Abbott Payrolls	\$	3,708.61	
Equipment Payrolls		765.50	
Materials		644.56	
	\$		5,118.67

Paris Hill Section:

Foster Payrolls	\$	3,811.72	
Equipment Payrolls		645.25	
Materials		438.25	
	\$		4,895.22
	\$		17,343.97

2. Snow Removal**RECEIPTS**

Balance	\$	2,297.14	
Appropriation		15,000.00	
Treasurer of State		2,170.00	
Received for labor		132.75	
Sale of material		177.56	
Refund on insurance		48.65	
Total receipts.	\$		19,826.10

EXPENDITURES

Selectmen's warrants	\$	16,655.97
Paid to equipment account		4,615.35
Paid to gas account		36.40
		<hr/>
Total expenditures.		21,307.72
		<hr/>
Overdraft transferred to summary	\$	1,481.62

3. State Aid Road**RECEIPTS**

Appropriation	\$	2,520.00
State of Maine		2,520.00
		<hr/>
Total receipts.	\$	5,040.00

EXPENDITURES

Overdraft January 1, 1950	\$	1,440.68
Selectmen's warrants		3,601.06
		<hr/>
Total expenditures.		5,041.74
		<hr/>
Overdraft transferred to summary	\$	1.74

4. Special Resolve Road**RECEIPTS**

State of Maine	\$	1,000.00
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EXPENDITURES

Selectmen's warrants		1,001.44
		<hr/>
Overdraft transferred to summary	\$	1.44

5. Special Resolve Maintenance**RECEIPTS**

Appropriation	\$	700.00
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EXPENDITURES

Transferred to Tarring Roads account		700.00
		<hr/>

Account balanced

6. Maintenance of Unimproved Roads**RECEIPTS**

State of Maine	\$	2,533.57
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EXPENDITURES

Selectmen's warrants	\$	2,410.20
Paid to equipment account		130.14

Total expenditures.		2,540.34
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Overdraft transferred to summary	\$	6.77
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7. Cutting Bushes**RECEIPTS**

Appropriation	\$	600.00
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EXPENDITURES

Selectmen's warrants		367.13
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Balance December 31, 1950	\$	232.87
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8. Tarring Roads**RECEIPTS**

Appropriation	\$	6,000.00
Transferred from Special Resolve Maintenance		700.00
Received for labor		60.98

Total receipts.	\$	6,760.98
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EXPENDITURES

Payrolls	\$	5,221.71
Tar and materials		3,734.75
Paid to equipment account		1,034.80

Total Expenditures	\$	6,256.51
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Balance December 31, 1950	\$	504.47
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9. Sidewalks**RECEIPTS**

Balance	\$	162.50
Received for labor		180.00

Total receipts.	\$	342.50
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EXPENDITURES

Selectmen's warrants		426.00
Overdraft transferred to summary	\$	83.50

10. Catch Basins**RECEIPTS**

Balance	\$	457.89
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EXPENDITURES

Selectmen's warrants		457.89
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Account balanced.

11 Paris Hill Garage and Lot**RECEIPTS**

Appropriation	\$	4,000.00
Refund on material		39.78
Total receipts.	\$	4,039.78

EXPENDITURES

Selectmen's warrants	\$	3,777.09
Paid to equipment account		66.85
Total expenditures		3,843.94
Balance December 31, 1950	\$	195.84

12. East Main Street Special**RECEIPTS**

Appropriation	\$	1,000.00
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EXPENDITURES

Selectmen's warrants		1,500.00
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Balance transferred to Accounts Receivable\$ 500.00
(Due from State of Maine)

Account Balanced.

13. Oak Avenue Special

RECEIPTS	
Appropriation	\$ 300.00
EXPENDITURES	
Selectmen's warrants	129.36
	<hr/>
Balance December 31, 1950	\$ 170.64

14. Bridge Special, Near Austin Stearns

RECEIPTS	
Appropriation	\$ 500.00
EXPENDITURES	
Selectmen's warrants	494.63
	<hr/>
Balance transferred to summary	\$ 5.37

15. Western Section Sewer

RECEIPTS	
Appropriation	\$ 1,000.00
EXPENDITURES	
Selectmen's warrant, So. Paris Village Corporation	1,000.00
Account balanced.	

16. Town of Paris Gas Tank

RECEIPTS	
Received from equipment account	\$ 1,515.39
Received from school account	632.81
	<hr/>
Total receipts	\$ 2,148.20
EXPENDITURES	
Overdraft, January 1, 1950	\$ 68.99
Selectmen's warrants	2,166.83
	<hr/>
Total expenditures	2,235.82
	<hr/>
Overdraft, December 31, 1950	\$ 87.62
This overdraft represents gas on hand.	

17. Highway Equipment

RECEIPTS

Balance January 1, 1950	\$	1,338.39
Truck No. 1 balance		571.79
Truck No. 2 balance		512.46
Truck No. 4 balance		188.98
Truck No. 6 balance		663.74
Case Tractor Shovel balance		54.18
Grader balance		613.09
		<hr/>
Total receipts	\$	3,942.63

EXPENDITURES

New Equipment	\$	2,286.80
Truck No. 3 overdraft		50.84
Truck No. 5 overdraft		121.84
Truck No. 7 overdraft		204.34
		<hr/>
Total expenditures		2,663.82
		<hr/>
Balance December 31, 1950	\$	1,278.81

D. Charities and Corrections

1. Poor Relief Account

a. Poor of the Town of Paris

RECEIPTS

Appropriation	\$10,000.00
Received from accounts receivable	18.50
Refunded on amounts paid for poor of Paris	293.42
	<hr/>
Total receipts.	\$10,311.92

EXPENDITURES

Selectmen's warrants	12,062.03
	<hr/>
Overdraft transferred to summary	\$ 1,750.11

Paid for the Poor of Paris

Abbott, Lawrence	\$ 698.18
Benson, Marie	98.52
Billings, Donald	363.86
Billings, Earle	400.40
Bryant, Joseph	29.14
Burnett, Eva	520.00
Button, Lewis	291.34
Cole, Gertrude	90.52
Davis, Harold	35.00
Durgin, Kenneth	285.88
Farrar, Cleon C.	10.93
Hodgdon, Alonzo	49.49
Kyllonen, Joe	515.00
Libby, Ernest	145.23
Melanson, Philip	114.56
Parlin, Lucie	219.00
Piirainen, Toivo	36.41
Pike, William	9.60
Pray, Kenneth	241.27
Record, Howard	39.75
Ridley, Blanche	397.30
Ridley, Gordon Merrill	10.74
Ring, Clifford	869.76
Ryerson, Albert	533.75
Tramps	7.20
Walker, Gerald	853.98
Walker, James F. C.	120.00

Supplemental aid to A. D. C. cases:

Case No. 1	92.33
Case No. 2	294.19
Case No. 3	342.81
Case No. 4	69.42
Case No. 5	300.00

Supplemental aid to Old Age Assistance cases:

Case No. 1	220.25
Case No. 2	120.00
Case No. 3	255.00
Case No. 4	21.55
Case No. 5	120.00
Case No. 6	455.83
Case No. 7	43.00

Case No. 8	32.65
Case No. 9	32.00
Case No 10	33.08
Case No. 11	182.00
Aid to Veterans:	
Case No. 1	909.92
Case No. 2	146.38
Case No. 3	175.07
Case No. 4	139.31
Case No. 5	124.98
Case No. 6	139.44
Case No. 7	51.51
Case No. 8	90.92
Case No. 9	44.72
Case No. 10	345.44
Aid to citizens, afterwards paid	293.42
	<hr/>
	\$12,062.03

b. Poor of the State of Maine

RECEIPTS

Treasurer of State of Maine	\$ 4,276.61
Refund on overdraft, transferred from Poor-Other towns	54.42
	<hr/>
Total receipts.	4,331.03

EXPENDITURES

Overdraft January 1, 1950	\$ 1,143.39
Selectmen's warrants	4,023.31
Amount due State, accounts payable	20.80
	<hr/>
Total expenditures	5,187.50
	<hr/>
Overdraft transferred to accounts receivable Due from State.	\$ 856.47

Paid for Poor of State

Bates, Leslie	\$ 769.90
Doughty, Leon	135.46
Hooper, Lucille	310.87
Kilponen, Henry	540.00
Healy, Francis	105.00
Mosher, Ralph	70.28
Russell, Wallace	72.45
Russell, Sidney	666.94
Ridley, Charles Vernon	20.49
Ryder, Walden	45.25
Ulback, Daniel	221.90
Thorne, Albert	120.89
Aid to A. D. C. cases:	
Case No. 1	779.38
Aid to Old Age Assistance Cases:	
Case No. 1	164.50

c. Poor of Other Towns

RECEIPTS

Town of Bethel, Herbert Hatfield	\$ 33.87
Town of Brunswick, Veteran	140.23
Town of Farmington, A. D. C. case	8.95
Town of Leeds, Rodney Benson	27.59
Town of Oxford, Old Age Assistance case	106.14
Town of Poland, Veteran	35.89
Town of Paris, D. Ulback's board to A. Lehto acct.	216.00
Refund on B. Ridley acct.	111.29
Town of Rumford, Alvin Goddard	30.00
Old Age Assistance case	130.00
Town of Woodstock, A. D. C. case	5.00
Veteran	189.84
Individuals, payments on account	92.18
Total receipts	\$ 1,126.98

EXPENDITURES

Overdraft January 1, 1950	\$ 131.63
Selectmen's warrants	1,547.57
Paid to State account, transfer	54.42
Amount due Town of Buckfield	27.40

Total expenditures.	1,761.02
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Overdraft transferred to accounts receivable	\$ 634.04
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Paid for Poor of Other Towns

Benson, Rodney, Leeds	\$ 27.59
Goddard, Alvin, Rumford	85.00
Grover, Clarence, Otisfield	117.04
Hatfield, Herbert, Bethel	33.87
Lehto, Annie, Buckfield	188.60
Niemi, Eli, Sumner	132.03
Ridley, Blanche, Litchfield	82.05
Ridley, Gordon Merrill	10.74

Aid to Veterans:

Case No. 1	85.81
Case No. 2	116.00
Case No. 3	46.84
Case No. 4	163.84

Supplemental aid to A. D. C. cases:

Case No 1	5.00
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Supplemental aid to Old Age Assistance cases:

Case No. 1	106.45
Case No. 2	16.00
Case No. 3	2.82
Case No. 4	125.00
Case No. 5	110.71

Paid for individuals, afterwards repaid	92.18
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Total paid for poor of other towns	\$ 1,547.57
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2. Special Accounts**a. Effie Swan Account****RECEIPTS**

Balance January 1, 1950	\$ 511.90
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EXPENDITURES

Selectmen's warrants	213.09
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Balance December 31, 1950	\$ 298.81
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b. Ella Frost Account**RECEIPTS**

Balance January 1, 1950	\$ 155.27
Note and Mortgage	500.00
Total receipts	\$ 655.27

EXPENDITURES

Selectmen's warrants	\$ 526.98
Balance December 31, 1950	\$ 128.29

E. Education**1. Common Schools****RECEIPTS**

Balance January 1, 1950	\$14,394.57
Appropriation	44,875.63
Other receipts	25,139.80
Total receipts	\$84,410.00

EXPENDITURES

Selectmen's warrants	71,006.03
Balance December 31, 1950	\$13,403.97

2. High Schools**RECEIPTS**

Balance January 1, 1950	\$ 8,276.95
Appropriation	27,142.64
Balance of Industrial Arts, transferred	1,759.93
Other receipts	20,942.95
Total receipts	\$58,122.47

EXPENDITURES

Selectmen's warrants	48,759.12
Balance December 31, 1950	\$ 9,363.35

3. High School Transportation

RECEIPTS	
Appropriation	\$ 1,440.00
EXPENDITURES	
Selectmen's warrants	350.00
Balance December 31, 1950	<u>\$ 1,090.00</u>

4. Textbooks

RECEIPTS	
Balance January 1, 1950	\$ 143.06
Appropriation	2,500.00
Other receipts	718.41
Total receipts	<u>\$ 3,361.47</u>
EXPENDITURES	
Selectmen's warrants	3,315.70
Balance December 31, 1950	<u>\$ 45.77</u>

5. Supplies

RECEIPTS	
Balance January 1, 1950	\$ 926.90
Appropriation	2,750.00
Other receipts	206.70
Total receipts.	<u>\$ 3,883.60</u>
EXPENDITURES	
Selectmen's warrants	2,951.33
Balance December 31, 1950	<u>\$ 932.27</u>

6. Repairs

RECEIPTS	
Balance January 1, 1950	\$ 503.90
Appropriation	4,000.00
Total receipts.	<u>\$ 4,503.90</u>

EXPENDITURES

Transfer to Net Surplus	\$ 503.90	
Selectmen's warrants	3,906.14	
Total expenditures		4,410.04
Balance December 31, 1950		\$ 93.86

7. Insurance**RECEIPTS**

Net Surplus	\$ 1,167.98	
Appropriation	1,832.66	
Refund	10.92	
Total receipts.		\$ 3,011.56

EXPENDITURES

Overdraft	\$ 1,167.98	
Selectmen's warrants	1,805.84	
Total expenditures		2,973.82
Balance December 31, 1950		\$ 37.74

8. Permanent School Equipment**RECEIPTS**

Balance	\$ 466.85	
Appropriation	2,500.00	
Other receipts	140.00	
Total receipts.		\$ 3,106.85

EXPENDITURES

Transfer to net surplus	\$ 466.85	
Selectmen's warrants	2,614.46	
Total expenditures.		3,081.31
Balance December 31, 1950		\$ 25.54

9. Water, Lights and Telephone

RECEIPTS

Balance	\$ 450.29
Appropriation	2,175.00
Other receipts	181.88

Total receipts	\$ 2,807.17
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EXPENDITURES

Selectmen's warrants	2,146.30
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Balance December 31, 1950	\$ 660.87
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10. Industrial Arts

RECEIPTS

Balance	\$ 1,759.93
Transferred from High School account	1,226.30

Total receipts	\$ 2,986.23
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EXPENDITURES

Selectmen's warrants	\$ 1,226.30
Paid to High School account	1,759.93

Total expenditures	\$ 2,986.23
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Account balanced.

11. Medical Inspection

RECEIPTS

Appropriation	\$ 300.00
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EXPENDITURES

Selectmen's warrants	300.00
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Account balanced.

12. Dental Hygiene

RECEIPTS

Balance	\$ 144.00
Appropriation	140.00

Total receipts.	\$ 284.00
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EXPENDITURES

Selectmen's warrants	140.00
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Balance December 31, 1950	\$ 144.00
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13. Automobile Driver Education**RECEIPTS**

Balance	\$ 113.98
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EXPENDITURES

Transferred to net surplus	113.98
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Account balanced.

14. Old Creamery Building and Lot**RECEIPTS**

Balance	\$ 3.71
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EXPENDITURES

Transferred to net surplus	3.71
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Account balanced.

15. Maine State Retirement System Account**RECEIPTS**

Deductions from payrolls	\$ 4,224.45
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EXPENDITURES

Selectmen's warrants	4,224.45
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Account balanced.

16. Repairs, West Paris Schoolhouse**RECEIPTS**

Appropriation	\$ 5,000.00
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EXPENDITURES

Selectmen's warrants	4,920.31
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Balance December 31, 1950	\$ 79.69
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17. School Survey Committee**RECEIPTS**

Appropriation	\$ 500.00
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No expenditures.

F. Unclassified

1. Memorial Day

RECEIPTS	
Appropriation	\$ 200.00
EXPENDITURES	
Selectmen's warrants	182.35
Balance transferred to summary	\$ 17.65

2. Cemetery Special Account

RECEIPTS	
Balance	\$ 42.99
EXPENDITURES	
Selectmen's warrants	45.75
Overdraft transferred to summary	\$ 2.76

3. War Memorial Fund

RECEIPTS	
Appropriation	\$ 1,000.00
EXPENDITURES	
Selectmen's warrant, So. Paris Savings Bank, investment	1,000.00
Account balanced.	

4. White Pine Blister Rust

RECEIPTS	
Appropriation	\$ 100.00
EXPENDITURES	
Selectmen's warrants	99.00
Balance transferred to summary	\$ 1.00

G. Interest

Interest Account

RECEIPTS

Appropriation	\$	800.00
Elmore C. Edmunds, interest on tax collections		59.75
Interest collected on tax deeds and liens		131.63
Interest included in 1949 liens	\$	46.12
South Paris Savings Bank, refund		17.37

Total receipts. \$ 1,054.87

EXPENDITURES

Selectmen's warrants:

Interest on temporary loans	\$	376.40
Interest on sewer account		115.50

Total expenditures 491.90

Balance transferred to summary \$ 562.97

H. Reduction of Town Debt

1. Temporary Loans

RECEIPTS

South Paris Savings Bank, loans	\$50,000.00
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EXPENDITURES

Selectmen's warrants, payment of loans	50,000.00
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Account balanced.

I. Taxes

1. State Tax

RECEIPTS

Appropriation	\$20,637.40
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EXPENDITURES

Selectmen's warrants, Treasurer of State	20,637.40
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Account balanced.

2. County Tax

RECEIPTS

Appropriation	\$ 9,843.70
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EXPENDITURES

Selectmen's warrant, County Treasurer	9,843.70
Account balanced.	

3. 1950 Excise Tax

RECEIPTS

Balance January 1, 1950	\$ 2,870.70
Elmore C. Edmunds, Collector	14,991.13

Total receipts	<u>\$17,861.83</u>
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EXPENDITURES

Selectmen's warrants:

E. C. Edmunds, Collector	\$ 200.00
S. Paris Village Corporation	1,359.75
W. Paris Village Corporation	106.43
Paris Village Corporation	69.93
Refunds of tax paid in error	52.16

Total expenditures	<u>1,788.27</u>
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Balance transferred to summary	<u>\$16,073.56</u>
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4. 1951 Excise Tax

RECEIPTS

Elmore C. Edmunds, Collector	\$ 2,064.82
No expenditures.	

5. Overlay

RECEIPTS

Appropriation, overlay in assessing	\$ 9,262.17
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EXPENDITURES

Transferred to Miscellaneous account	<u>9,262.17</u>
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Account balanced.

6. Supplemental Taxes**RECEIPTS**

Elmore C. Edmunds, 1950 taxes	\$ 252.48
1949 taxes	81.00

Total receipts, transferred to summary \$ 333.48

7. Abatements**RECEIPTS**

Appropriation \$ 300.00

EXPENDITURES

Elmore C. Edmunds, abatements, 1949 taxes \$ 213.83
1950 taxes 144.80

Total abatements 358.63

Overdraft transferred to summary \$ 58.63

8. 1950 Taxes**DEBITS**

Commitment \$213,194.20
Supplemental taxes 252.48

Total committed to Collector \$213,446.68

CREDITS

Cash of Elmore C. Edmunds, Collector 194,517.04

Uncollected December 31, 1950 \$18,929.64

9. 1949 Taxes**DEBITS**

Uncollected January 1, 1950 \$10,466.54
Supplemental taxes 81.00

Total \$10,547.54

CREDITS

Cash of Elmore C. Edmunds, Collector \$ 7,489.38
Tax liens filed with Treasurer 3,025.92

Total credits 10,515.30

Uncollected December 31, 1950 \$ 32.24

10. 1949 Tax Liens

DEBITS	
Liens filed by Collector	\$ 3,025.92
Cost and interest included	308.52
A. B. Abbott insurance	14.50
Total debits.	<u>\$ 3,348.94</u>
CREDITS	
Cash payments received during year	<u>1,234.74</u>
Balance, liens on file December 31, 1950	\$ 2,114.20

11. 1948 Tax Liens

DEBITS	
Liens on file January 1, 1950	\$ 1,280.50
CREDITS	
Cash payments received during year	<u>1,021.96</u>
Balance, liens on file December 31, 1950	\$ 258.54

12. 1947 Tax Liens

DEBITS	
Liens on file January 1, 1950	\$ 241.62
CREDITS	
Cash payments received during year	<u>19.73</u>
Balance, liens on file December 31, 1950	\$ 221.89

13. 1946 Tax Liens

DEBITS	
Liens on file January 1, 1950	\$ 91.94
No credits.	

14. 1945 Tax Liens

DEBITS	
Liens on file January 1, 1950	\$ 75.90
No credits.	

15. 1944 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	114.27
No credits.		

16. 1943 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	81.00
No credits.		

17. 1942 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	82.84
No credits.		

18. 1941 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	79.36
No credits.		

19. 1940 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	78.00
No credits.		

20. 1939 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	80.60
No credits.		

21. 1938 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	62.43
No credits.		

22. 1937 Tax Liens**DEBITS**

Liens on file January 1, 1950	\$	3.69
No credits.		

23. 1935 Tax Deeds

DEBITS

Deeds on file January 1, 1950	\$	303.75
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CREDITS

Cash payments received during year	\$	69.38
Discount on settlement of deeds		74.37

Total credits	\$	143.75
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Balance, deeds on file December 31, 1950	\$	160.00
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24. 1934 Tax Deeds

DEBITS

Deeds on file January 1, 1950	\$	223.14
No credits.		

25. 1933 Tax Deeds

DEBITS

Deeds on file January 1, 1950	\$	213.40
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CREDITS

Cash payments received during year	\$	15.00
Discount on settlement of deeds		26.40

Total credits	\$	41.40
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Balance, deeds on file December 31, 1950	\$	172.00
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26. 1932 Tax Deeds

DEBITS

Deeds on file January 1, 1950	\$	99.78
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CREDITS

Cash payments received during year	\$	10.00
Discount on settlement of deeds		15.60

Total credits	\$	25.60
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Balance, deeds on file December 31, 1950	\$	74.18
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27. 1931 Tax Deeds**DEBITS**

Deeds on file January 1, 1950	\$	225.00
No credits.		

28. Property Acquired by Tax Deeds or Tax Liens**DEBITS**

Balance January 1, 1950	\$	686.56
No credits.		

Summary of Overdraft and Unexpended Balances

	Overdraft	Unex- pended
Town officers	\$	\$ 224.58
Miscellaneous		4,394.58
Highway		48.60
Snow removal	1,481.62	
State aid road	1.74	
Special resolve road	1.44	
Unimproved roads	6.77	
Sidewalks	83.50	
Bridge special		5.37
Poor-Town of Paris	1,750.11	
Memorial Day		17.65
Cemetery special	2.76	
Pine blister rust		1.00
Interest		562.97
1950 Excise tax		16,073.56
Supplemental taxes		333.48
Abatements	58.63	

	\$ 3,386.57	\$21,661.79
Net unexpended to net surplus	18,275.22	

\$21,661.79 \$21,661.79

Respectfully submitted.

LEROY J. ABBOTT

JOEL A. FOSTER

PERCY L. TURNER

Selectmen of Paris

State Department of Audit

January 29, 1951

Board of Selectmen
Paris,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Paris have been audited by the State Department of Audit for the period January 1, 1950 to December 31, 1950 inclusive.

The examination was made by Auditors C. G. Hawes and D. E. Nielsen in accordance with generally accepted auditing standards of municipal accounting applied on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

FMB/emb

COMMENTS

TOWN OF PARIS

January 1, 1950 to December 31, 1950

An audit has been completed of the books and records of the Town of Paris for the year ended December 31, 1950.

The records maintained by the Selectmen, Treasurer, Tax Collector, Assessors and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other

supporting evidence were examined or tested, by methods and to the extent deemed necessary, under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at December 31, 1950, and the result of its operations for the year then ended.

ASSETS

The cash balance of \$52,726.78 at the close of the year was reconciled with the bank statement of the Casco Bank and Trust Company.

All receipts issued by the Treasurer were checked in detail to the cashbook and to the Selectmen's ledger. An analysis of the Treasurer's receipts and bank deposits on a monthly basis indicated that all recorded cash had been promptly deposited in the bank.

It was determined that expenditures had been made by check from warrants properly authorized by the Selectmen.

The total of the accounts receivable at the year end was \$1,996.11. As all of the items are 1949 and 1950 accounts and are considered to be collectible no reserve for possible losses in collection was established. Requests for verification were mailed to all accounts outstanding at the year end.

An examination was made of the 1950 assessment, commitment and collection records. The 1950 assessment charged to the Collector was accounted for as follows:

Cash Collections	\$194,372.24
Abatements	144.80
Taxes Receivable—12-31-50	18,929.64
Total	<u>\$213,446.68</u>

The transactions affecting prior years' uncollected taxes were reviewed. There remained at the year end an unpaid balance of \$32.24 on these accounts.

Requests for verification were mailed to a representative number of taxpayers whose accounts were outstanding at the year end. If any variations are noted as a result of these verifications, the proper municipal officials will be notified.

Tax liens in the amount of \$3,025.92 were placed on properties to secure unpaid 1949 real estate taxes. Payments received during the year were traced to the credit of the individual accounts. At the year end the tax liens outstanding totaled \$3,344.66. All tax liens on file with the Treasurer were examined.

During the year tax deeds amounting to \$210.75 were sold for \$94.38. The balance of \$116.37 was charged to the reserve for losses on tax deeds. At the year end the outstanding tax deeds totaled \$854.32.

Mortgages totaling \$3,000.00 and \$99.00 for aid given and sale of property respectively are held by the Town. Verification was made by physical examination of these mortgages which were on file in the office of the Selectmen.

The investment held by the Town represents one share of Paris Farmers Union certificate No. 137, dated July 24, 1920, par value \$10.00. During the year a dividend \$3.17 was received.

LIABILITIES

Insofar as could be determined from the records the accounts payable at December 31, 1950 totaled \$475.30. This consisted of \$427.10 due for special aid accounts and \$48.20 due on charity accounts.

The deferred revenue of \$2,064.82 consisted of 1951 excise tax collections, receipts numbered 1 to 146, collected in 1950 which have been carried forward to the 1951 year for disposition.

RESERVES

By vote at the annual town meeting, \$1,000.00 was added to the War Memorial Fund and a New Fund of \$10,000.00 was created to be used for the construction or remodeling of school buildings in the Town as determined at future town meetings. Of these amounts, \$6,000.00 was raised by taxation and \$5,000.00 was appropriated from surplus. The proceeds of these funds were deposited in savings accounts in the South Paris Savings Bank which were verified by examination of the bank passbooks. Interest of \$65.85, which was earned by the War Memorial Fund, was added to this fund, the balance of which was \$4,126.45 at the year end.

The balance of various operating accounts, carried forward to the 1951 year for expenditure amounted to \$28,672.07. This represents a net decrease of \$3,063.10 as compared with the balance at the end of the previous year. This change resulted from decreases in balances in General Government of \$937.02, Highways and Bridge \$2,443.99, Cemetery Account \$42.99 and an increase in the School Account balance of \$360.90

SURPLUS

A net increase of \$13,156.93 is reflected in the surplus account as compared with the balance at the close of the previous year. The change in this account is summarized as follows:
Unappropriated Surplus—1-1-50 \$36,777.05
Increase:

Excess of Available Funds Over	
Expenditures	\$18,275.22

Decrease:

Appropriation for Capital	
Reserve Fund	\$ 5,000.00
Adjustments	118.29

Total Decrease	5,118.29
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Net Increase	13,156.93
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Unappropriated Surplus—12-31-50	\$49,933.98
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REVENUE AND EXPENDITURES

A comparative statement of revenues and expenditures reveals that available funds exceeded expenditures for the 1950 year by \$18,275.22 as compared with \$13,678.67 for the previous year.

Revenues reflected an increase of \$20,801.64 and expenditures an increase of \$10,038.08 for the 1950 year as compared with 1949. Major changes were:

	Increase	Decrease
Revenues:		
Tax Commitment	\$10,483.24	
Excise Taxes	1,068.54	
State of Maine	7,485.89	

Other Towns' Poor		\$ 774.12
Rental of Equipment	2,054.29	
Tarring		1,161.38
Tuition	1,966.33	
Expenditures:		
General Government	1,562.22	
Highways and Bridges	1,461.32	
Education	8,109.45	
Unclassified		\$ 2,425.82

The increase in the revenue from the State resulted principally from the increased amount received for school purposes because of increased expenditures. The increase in the expenditures of general government was caused by the purchase of new equipment and supplies and increased expenditures for aid to dependent children which is charged to this account.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The following opinion was rendered by the Department of Attorney General on this point.

"The municipal officers are bound by the terms of the articles in the warrant calling the town meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81, of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

TRUST FUNDS

The trust fund investments were verified by physical examination of the bank passbooks and bonds. Due to an error in depositing income of the Hooper Perkins Trust Fund, \$5.00 was due the general fund from trust funds and has been included in the accounts receivable. It appeared that all income had been accounted for and that expenditures were in accordance with the terms of the trusts.

GENERAL

The 1950 excise tax receipts numbers 239 to 2025 and those for 1951 numbers 1 to 146 were checked from the copies of the receipts retained by the Collector.

The following corporate surety bonds were found on file.

Tax Collector	\$12,000.00
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Hartford Accident & Indemnity Co.

No. 2164962E

Treasurer	\$20,000.00
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Hartford Accident & Indemnity Co.

No. 2164957E

A review of the valuation records indicated the desirability of strengthening the description of properties.

Payrolls, invoices, warrants and cancelled checks supporting expenditures for the month of March, 1950 were examined in detail with no exceptions being noted.

RECOMMENDATIONS

The following recommendations are believed to be worthy of consideration by the Municipal Officers:

Lists of all years uncollected taxes be printed in full in the Town report in accordance with the requirements of Chapter 80, Section 80 of the Revised Statutes of 1944.

The State System of Accounting for town owned property and equipment be adopted so that a record will be available to show values and other pertinent data for municipal capital investments.

Consideration be given to obtaining competitive bids on purchases of large quantities and amounts.

TOWN OF

Comparative

GENERAL

	December 31, 1950	December 31, 1949
ASSETS		
Cash	\$52,726.78	\$50,277.10
Accounts Receivable (Schedule A-1)	1,996.11	3,761.25
Taxes Receivable (Schedule A-2)	18,961.88	10,466.54
Tax Liens (Schedule A-3)		
\$ 3,344.66	\$ 2,272.15	
Less—Reserve for Losses 116.98	96.73	
	3,227.68	2,175.42
Tax Deeds (Schedule A-4)		
854.32	1,065.07	
Less—Reserve for Losses 416.16	532.53	
	438.16	532.54
Tax Acquired Property (Schedule A-5)	686.56	686.56
Mortgages Receivable (Schedule A-6)	3,099.00	2,700.00
Investments:		
Securities (Schedule A-7)	10.00	10.00
Capital Reserve Fund:		
Time Deposits (Schedule A-8)	14,126.45	3,060.60
Deferred Charges		1,440.68
TOTAL—GENERAL FUND	\$95,272.62	\$75,110.69

TRUST

ASSETS		
Time Deposits (Schedule A-12)	\$ 7,897.70	\$ 7,723.29
Investments (Schedule A-12)	7,500.00	7,500.00
TOTAL—TRUST FUNDS	\$15,397.70	\$15,223.29

PARIS

EXHIBIT A

Balance Sheet

FUND

December 31, 1950

December 31, 1949

LIABILITIES

Accounts Payable		
(Schedule (A-10))	\$ 475.30	\$ 667.17
Deferred Revenue		
(Schedule A-11)	2,064.82	2,870.70

RESERVES

Capital Reserve Fund		
(Schedule A-9)	14,126.45	3,060.60
Reserve for Authorized Expenditures		
(Exhibit D)	28,672.07	31,735.17

SURPLUS

Unappropriated Surplus		
(Exhibit C)	49,933.98	36,777.05
TOTAL—GENERAL FUND	\$95,272.62	\$75,110.69

FUNDS**LIABILITIES**

Principals (Schedule A-14)	\$14,372.13	\$14,347.13
Unexpended Income		
(Schedule A-14)	1,025.57	876.16
TOTAL—TRUST FUNDS	\$15,397.70	\$15,223.29

TOTAL	<u>314,541.79</u>	<u>294,038.19</u>	<u>275,583.71</u>
LESS:		<u>4,131.03</u>	<u>31.55</u>
Revenue Applicable to Appropriation Carrying Balances			
	<u>\$314,541.79</u>	<u>\$289,907.16</u>	<u>\$275,552.16</u>
TOTAL--AVAILABLE FUNDS			
EXPENDITURES:			
General Government	20,248.22	18,686.00	19,303.82
Health and Sanitation	175.00	175.00	1,403.62
Highways and Bridges	73,299.57	71,838.25	83,397.05
Charities	17,569.82	16,776.56	14,239.13
Education	142,215.23	134,105.78	115,249.56
Cemeteries	45.75		
Interest	491.90		700.58
Special Assessments	30,481.10	30,481.10	27,386.07
Unclassified	739.98	3,165.80	576.15
	<u>285,266.57</u>	<u>275,228.49</u>	<u>262,255.98</u>
TOTAL EXPENDITURES			
ADD:			
Transfer to Capital Reserve Fund	11,000.00	1,000.00	2,000.00
	<u>296,266.57</u>	<u>276,228.49</u>	<u>264,255.98</u>
TOTAL			
	<u>\$ 18,275.22</u>	<u>\$ 13,678.67</u>	<u>\$ 11,296.18</u>
EXCESS OF AVAILABE FUNDS OVER EXPENDITURES			

TOWN OF PARIS

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 1950

	Balances 1-1-50	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Transfers	Over- draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT											
Town Officers	\$ 937.02	\$ 9,500.00	\$ 1,668.19		\$ 9,500.00	\$ 9,275.42		\$ 9,262.17		\$ 224.58	
Miscellaneous	937.02	13,000.00	1,668.19		15,605.21	20,248.22		9,262.17		4,394.58	
										4,619.16	
HEALTH AND SANITATION											
Public Health Nurse		175.00			175.00	175.00					
HIGHWAYS AND BRIDGES											
Highways	552.07	16,000.00	840.50		17,392.57	13,738.51	\$ 3,605.46			48.60	
Snow Removal	2,297.14	15,000.00	2,528.96		19,826.10	16,655.97	4,651.75		\$ 1,481.62		
State Aid Road		2,520.00	1,079.32		3,599.32	3,601.06			1.74		
Special Resolve Road			1,000.00		1,000.00	1,001.44			1.44		
Maintenance Special Resolve Road		700.00			700.00		700.00				
Town Road Improvement Fund	1,338.39		2,533.57		2,533.57	2,410.20	130.14		6.77		
Highway Equipment Fund	68.99		2,829.56	\$ 7,973.61	12,141.56	10,862.75					\$ 1,278.81
Gas Tank Account			632.81	1,515.39	2,079.21	2,166.83					87.62

Tarring Roads		6,000.00	60.98	6,060.98	5,221.71	334.80		504.47
Repairing Sidewalks	162.50		180.00	342.50	426.00		83.50	
Cutting Bushes		600.00		600.00	367.13			232.87
Improvement—Bridge Near Austin Stearns		500.00		500.00	494.63			5.37
Catch Basins	457.89			457.89	457.89			
Paris Hill Garage & Lot		4,000.00	39.78	4,039.78	3,777.09	66.85		195.84
Improvement Oak Avenue		300.00		300.00	129.36			170.64
Improvement East Main Street		1,000.00		500.00	1,500.00			
Western District Sewer		1,000.00		1,000.00	1,000.00			
	4,739.00	47,620.00	11,725.48	9,989.00	74,073.48	63,810.57	9,489.00	1,575.07
								53.97
								2,295.01

CHARITIES

Poor—Town		10,000.00	293.42	10,293.42	12,043.53			
—State			3,302.65	4,044.11	4,023.31	20.80		1,750.11
—Other Towns			869.20	612.98	1,482.18	1,454.78	27.40	
		10,000.00	4,465.27	1,354.44	15,819.71	17,521.62	48.20	1,750.11

EDUCATION

Common Schools	14,394.57	44,875.63	25,139.80	84,410.00	71,006.03			13,403.97
High Schools	8,276.95	27,142.64	20,942.95	56,362.54	48,759.12		1,759.93	9,363.35
High School Transportation		1,440.00		1,440.00	350.00			1,090.00
Textbooks	143.06	2,500.00	718.41	3,361.47	3,315.70			45.77
Supplies	926.90	2,750.00	206.70	3,883.60	2,951.33			932.27
Vocational Education	570.77			570.77			570.77	
Water, Lights & Telephone	450.29	2,175.00	181.88	2,807.17	2,146.30			660.87
Repairs	503.90	4,000.00		4,503.90	3,906.14	503.90		93.86
Permanent School Equipment	466.85	2,500.00	140.00	3,106.85	2,614.46	466.85		25.54

	Balances 1-1-50	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Transfers	B A L A N C E S		
									Over- draft	Unex- pended	Carried Forward
Medical Inspection		300.00			300.00	300.00					
Mental Hygiene	144.00	140.00			284.00	140.00					144.00
Insurance	1,167.98	1,832.66	10.92	1,167.98	1,843.58	1,805.84					37.74
Auto Driver Education	113.98				113.98			113.98			
Industrial Arts	1,189.16				1,189.16						
Old Creamery and Lot	3.71				3.71		3.71				
Repairs West Paris Schoolhouse		5,000.00			5,000.00	4,920.31					79.69
School Survey Committee		500.00			500.00						500.00
Capital Reserve Fund—Schools		10,000.00			10,000.00	10,000.00					
	26,016.16	105,155.93	47,340.66	1,167.98	179,680.73	152,215.23	1,088.44	0.00			26,377.06
CEMETERIES											
Special Cemetery Account	42.99				42.99	45.75			2.76		
INTEREST											
General		800.00	208.75	46.12	1,054.87	491.90				562.97	
SPECIAL ASSESSMENTS											
State Tax		20,637.40			20,637.40	20,637.40					
County Tax		9,843.70			9,843.70	9,843.70					
		30,481.10			30,481.10	30,481.10					

UNCLASSIFIED					
Overlay	9,262.17		9,262.17	9,262.17	
Supplemental Taxes		333.48	333.48		333.48
Excise Taxes		16,073.56	16,073.56		16,073.56
Memorial Day	200.00		200.00	182.35	
War Memorial Fund	1,000.00		1,000.00	1,000.00	
Maine Publicity	100.00		100.00	100.00	
White Pine Blister Rust	100.00		100.00	99.00	1.00
Abatements	300.00		300.00	\$ 358.63	58.63
	10,962.17	16,407.04	27,369.21	1,381.35	58.63
				9,262.17	16,425.69
EXCESS OF AVAILABLE FUNDS					
OVER EXPENDITURES					18,275.22
TOTAL--					
ALL DEPARTMENTS	\$31,735.17	\$218,194.20	\$65,408.35	\$28,964.58	\$344,302.30
				\$286,370.74	\$10,984.27
				\$	0.00
					\$21,661.79
					\$28,672.07

TOWN OF PARIS EXHIBIT E 1950 VALUATION, ASSESSMENT AND COLLECTION

YEAR ENDED DECEMBER 31, 1950

	Real Estate	Personal Estate	Total
VALUATION:			
Resident	\$1,987,810.00	\$547,145.00	\$2,534,955.00
Non-resident	330,320.00	132,850.00	463,170.00
TOTAL VALUATION	\$2,318,130.00	\$679,995.00	\$2,998,125.00

ASSESSMENT:

Valuation x rate \$2,998,125.00 x	
.070	\$209,868.75
1,107 Polls @ \$3.00	3,321.00
	213,189.75
Add Error in Commitment	4.45
	213,194.20
Tax Commitment	252.48
Supplemental Taxes	

COLLECTION AND CREDITS:

TOTAL ASSESSMENT CHARGED TO COLLECTOR	\$213,446.68
Cash Collections	194,372.24
Abatements	144.80
TOTAL COLLECTIONS AND CREDITS	194,517.04

1950 TAXES RECEIVABLE—December 31, 1950 \$ 18,929.64

COMPUTATION OF ASSESSMENT

TAX COMMITMENT (as above)	\$213,194.20
ADD:	
Appropriation from Surplus	5,000.00
	\$ 218,194.20
REQUIREMENTS:	
Appropriations	178,450.93
State Tax	20,637.40
County Tax	9,843.70
TOTAL REQUIREMENTS	208,932.03
OVERLAY	\$ 9,262.17

EXHIBIT F

TOWN OF PARIS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

YEAR ENDED DECEMBER 31, 1950

CASH BALANCE—January 1, 1950		\$ 50,277.10
ADD—CASH RECEIPTS:		
Tax Collections—		
Current Year	\$194,372.24	
Prior Years	7,275.55	
Total Tax Collections		\$201,647.79
Tax Liens		2,276.43
Tax Deeds		94.38
Excise Taxes—		
1950 Receipts	14,990.53	
1951 Receipts	2,064.82	
Total Excise Taxes		17,055.35
Departmental (Schedule F-1)		65,408.35
Other Receipts:		
Tax Anticipation Notes		
(contra)	50,000.00	
Teachers' Pensions		
(contra)	4,224.45	
Accounts Receivable	3,606.68	
State Aid Road—1949	1,440.68	
Trust Fund Income		
Received	302.65	
Trust Fund Income With-		
drawn from Bank	319.50	
Mortgage Receivable	101.00	
Total Other Receipts		59,994.96
TOTAL CASH RECEIPTS		346,477.26
TOTAL AVAILABLE		396,754.36

DEDUCT—CASH DISBURSEMENTS:

Departmental (Exhibit D)	286,370.74
Tax Anticipation Notes (contra)	50,000.00
Teachers' Pensions (contra)	4,224.45
Trust Fund Income Deposited in Bank	287.00
Trust Fund Income Expended	340.15
Accounts Payable	740.07
Costs on Tax Liens	276.90
Excise Taxes—Paid to So. Paris Village Corp.	1,359.75
Excise Taxes—Paid to West Paris Village Corp.	106.43
Excise Taxes—Paid to Paris Village Corp.	69.93
Excise Tax Collector's Salary	200.00
Excise Tax Refunds	52.16

TOTAL CASH DISBURSEMENTS	344,027.58
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CASH BALANCE—December 31, 1950	\$ 52,726.78
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SCHEDULE A-15**TOWN OF PARIS****DETAIL OF 1950 TAXES RECEIVABLE****DECEMBER 31, 1950****RESIDENT:**

Abbott, Arthur B.	\$ 105.00	Brown, Clyde and Frances	5.25
Avery, Joseph	3.00	Brown, Walter C.	28.00
Ayer, Leonard Eugene	1.05	Bryant, Guy	4.05
Barnett, Amos	21.00	Bryant, Gerald	28.00
Bartley, Alfred G	34.36	Bryant, Joseph	13.50
Bennett, James F & Stella M.	35.00	Bubier, Wallace	4.75
Billings, Earl	14.00	Chamberlain, Dorothy	21.00
Blossom, Ora	3.00	Chamberlain, Robert	4.05
Bonney, Owen H.	22.05	Chase, Ralph	92.95
Bonney, Ronald W	3.00	Clark, William H.	3.00
Bowker, Flora E.	127.75	Colby, Robert C.	19.05
Boyce, George	3.00	Cole, John	32.55
Boyce, George P and Gladys H.	77.00	Cole, Mary	29.05
Boynton, William E. and Cecelia M.	5.25	Cole, Orrin	3.00
Boynton William E.	10.50	Conant, Olive K.	185.30
Brown, Clyde	6.50	Cummings, Arthur R and Doris L.	105.00
		Cummings, Alanson	158.75

Cummings, B. F. Hrs.	59.00	Maalta, Charles	4.05
Cutting, I. B. and Mabel Ryder	101.50	Mace, I. H.	59.50
Cutting, I. B.	6.50	Maloon, Leonard E. and Lillian J.	119.00
Damon, Charles	49.00	Maloon, Leonard E.	155.75
Damon, Charles Jr.	3.00	Marston, Richard	1.05
Damon Harry Edward	63.46	Mayberry, James L. and Thelma M.	33.00
Damon, Rita G.	14.00	McAlister, S. Howard	1.05
Damon, Lewis W.	3.00	McAlister, S. Howard and Madeline M.	49.00
Douglass, Ray	4.05	McDonald, Archie	9.45
Dudley, Arthur	67.05	Morse, Calvin	3.00
Emery, Frank	4.05	Mosher, Ralph	3.00
Esterbrook, Payson	309.05	Newell, Joseph	1.05
Everett, Forrie W.	46.70	Newell, Joseph D. and Lenise C.	98.00
Farr, Raymond	46.05	Niskanen, Eljas	3.00
Farrar, Cleon C.	8.25	Norton, Vernon	3.00
Faulkner, Hollis Jr.	4.75	Nurmi, Edwin	3.00
Fuller, Leon H.	3.00	Ordway, Howard E.	3.00
Gay, E. Clayton	50.05	Packard, Ivy	3.50
Gay, Richard C.	140.00	Parlin, Lawrence	3.00
Gould, Roscoe	5.25	Patten, Ernest	35.00
Green, Bruce A. and Mary Agnes	70.00	Penley, Eugene	4.75
Harding, Walter	4.05	Perham, Roy F. and Mary Myrtle	63.00
Harlow, Everett	9.30	Pierce, Floriston and Wilma	24.50
Hatfield, Marjorie B.	12.25	Piirainen, Toini	21.00
Hazelton, Harold	4.05	Piirainen, Toivo	3.00
Healy, Frank	3.00	Pike, Vieno	78.00
Heath, James O. Heirs	49.00	Poland, Elmo	18.05
Hill, Eva	105.00	Polvinen, Eaino	4.75
Hodgdon, Alonzo Jr.	1.05	Polvinen, Walter	42.00
Howe, George	37.10	Pratt, Albert	13.50
Irvine, Mildred Heirs	108.50	Pratt Flora	105.00
Jacobson, Mary	42.00	Pratt, Willard G.	295.05
Johnson, Thomas Alfred and Cora G.	31.50	Pulkinen, Oiva	10.70
Judkins, John W.	92.05	Pulkinen, Louise M.	112.00
Kesseli, Henry	163.80	Rasmussen, Swend A. V. and Margaret A.	35.00
Kesseli, Henry and Oscar Johnson	28.00	Redding, Alden E. and George E.	244.30
Kilgore, Gerald and Muriel M.	11.00	Ridley, Blanche	1.05
Kilpelainen, Peter Jr.	1.05	Ridley, Horace and Annette	14.00
Knightly, Ernest A.	6.84	Ring, Clifford	3.00
Komulainen, Gunnar	199.85	Ripley, Charles K.	35.00
Ladd, Robert P. and Lenore C.	84.00	Russell, Wallace	35.00
Lauzier, Lillian	84.00	Salrivuuezyk, Josef	3.00
Leighton, Henry	3.00	Sarajarvi, Fanny	49.00
Libby, Alice I.	28.00	Saunders, Harriett	43.05
Libby, Ernest	3.00	Smalley, A. J.	3.00
Lombard, Dennis	10.50		
Lowe, Wilfred and Phyllis	70.00		

Smith Electric Co.	77.00	NON-RESIDENT:	
Smith, Ralph	52.50	Aldrich, Kenneth E.	63.00
Smith, Robert M.	88.05	Brown, Manning and	
Smith, Samuel	52.50	Valentine	57.75
Snow, Gordon	3.00	Burchfield, Mary P.	
Southard, Marshall	1.05	Heirs	360.50
Stevens, Harland	2.55	Bucher, Nancy D. and	
Swallow, C. Perley	70.00	Davis, Frances Ann	56.00
Tardiff, Gerard B.	3.00	Colby, Nina E.	105.00
Temple, Charles	1.05	Cowil Co.	56.00
Thompson, Lloyd	4.05	Cummings, Horace	28.00
Thorne, Daniel	42.00	Dennis, Blanche	5.25
Thurlow, Hiram	63.00	Hall, Mary E.	1.75
Twitcheil, Alice	14.00	Holman, Walter M.	7.00
Valley, Joseph Heirs	63.00	Jacobs, Lydia B.	29.75
Valley, William	3.00	Martin, Harry	140.00
Ward, Carroll	3.00	McGinnis, John	7.00
West, Arthur L.	4.05	McDonald, Bernard H.	35.00
West, Donald F.	15.05	Pugh, Lucy	82.00
Wheeler, Walter	85.05	Ransley, Virginia	161.00
Wilson, Harold			
and Gertrude	42.00	TOTAL	\$ 7,338.56
Wilson, Kenneth D.		Paid after books	
and Lucile A.	70.00	were closed	11,591.08
Wilson, Kenneth D.	26.25		
Woodworth, Richard	14.00		\$18,929.64

NOTE:

Requests for verifications were mailed on 73% of above taxes receivable on a dollar basis.

SCHEDULE A-16**TOWN OF PARIS****DETAIL OF 1949 TAXES RECEIVABLE****DECEMBER 31, 1950**

Bonney, Roland W.	\$ 9.27
Farrar, Cleon	4.00
Wilson, Kenneth	9.97
TOTAL	\$ 23.24
Paid after books were closed	9.00
	\$ 32.24

TOWN OF PARIS DETAIL OF TAX LIENS

SCHEDULE A-17

	Total	1949	1948	1947	1946	1945	1944	Prior
Abbott, Arthur B.	\$1,043.40	\$	\$123.08*	\$121.89*	\$	\$84.97	\$	\$75.90
Boardman, Frankie	13.48	13.48						
Bonney, Corry	37.29	37.29						
Bonney, Owen	14.19							14.19
Boyce, George H. and Gladys	78.09	78.09						
Brooks, Ellsworth	8.06	8.06						
Brown, Walter C.	26.98	26.98						
Bryant, Joseph	13.48	13.48						
Campbell, Arlow	13.48	13.48						
Carey, Albert S. & Natalie	71.29	71.29						
Chamberlain, Wilbur	3.52						3.52	
Colby, Nina E.	105.30	105.30						
Crockett, Horace	8.39	8.39						
Cutting, I. B. & Mabel Ryder	115.14	115.14						
Cummings, Horace	30.49	30.49						
Cyr, Ernest J. and Lempi	52.09	52.09						
Damon, Charles	50.89	50.89						
Damon, Lewis W.	16.88	16.88						
Dennis, Blanche	16.27	8.39	7.88					
Farrar, Cleon C.	8.39	8.39						
Gould, Harold M. & Edna L.	50.89	50.89						
Green, Bruce A. & Mary Agnes	71.29	71.29						

	Total	1949	1948	1947	1946	1945	1944	Prior
Hall, Edgar C. & Laura E.	16.88	16.88						
Hatfield, Herbert	14.67		14.67					
Hatfield, Marjorie B.	15.19	15.19						
Heikkinen, Eino	68.59			36.73			31.86	
Johnson, T. A. & Cora G.	33.88	33.88						
Libby, Alice I.	30.49	30.49						
Mace, I. H.	61.09	61.09						
McInnis, John	17.06	10.09			6.97			
McAllister, Goldie and Will	10.09	10.09						
McLaughlin, Merlin	50.89	50.89						
Nurmi, John	37.29	37.29						
Nurmi, John and Elsa	23.68	23.68						
Packard, Iva C.	35.98	6.68	9.57	19.73				
Patten, Ernest C.	37.29	37.29						
Pierce, Floriston and Wilma	55.31	22.00	26.53	6.78				
Piirainen, Toini	46.82	23.68	23.14					
Pike, Martha	37.29	37.29						
Pratt, Flora	105.30	105.30						
Pratt, Willard G.	295.26	295.26						
Ripley, Charles K.	37.29	37.29						
Roscower, Arline	4.99	4.99						
Smith, Samuel	47.37	47.37						
Stewart, Campbell	19.32	19.32						
Thorne, Daniel A.	44.08	44.08						
Thorne, Daniel A. & Lillie M.	38.51		38.51					

Thurlow, Hiram E.	118.19	64.48	53.71
Tyler, Elbert	6.68	6.68	
Wheeler, Walter	81.38	81.38	
Wilson, Kenneth and Luella	71.29	71.29	
Woodworth, Richard	33.23	16.88	16.35
TOTAL	\$3,344.66	\$2,114.20	\$221.89
		\$ 91.94	\$ 75.90
			\$114.27
			\$467.92

*Includes \$14.50 Insurance Placed on Property by Town

Note:

Requests for verification were mailed on 51% on a dollar basis of the above accounts.

SCHEDULE A-18

TOWN OF PARIS DETAIL OF TAX DEEDS

DECEMBER 31, 1950

	1935	1934	1933	1932	1931
Total	\$386.00	\$100.00	\$ 80.00	\$ 36.80	\$100.00
Abbott, Arthur B.	176.90	37.10	28.00	37.38	40.00
Cutting, Winfield	77.38		40.00		
Heikinen, William	48.24	48.24			85.00
McKeen, Mary—Heirs	85.00		24.00		
Pratt, Willard G.	80.80	31.80			
Ripley, Charles K.					
TOTAL	\$854.32	\$223.14	\$172.00	\$ 74.18	\$225.00

Note:

Requests for verification were mailed on 55% on a dollar basis of the above accounts.

SCHEDULE A-4

TOWN OF PARIS

STATEMENT OF CHANGES IN TAX DEEDS

YEAR ENDED DECEMBER 31, 1950

TAX DEEDS—January 1, 1950	\$	1,065.07
DEDUCT:		
Payments Received	\$	94.38
Charged to Reserve for Losses		116.37
		<hr/>
TOTAL DEDUCTIONS		210.75
		<hr/>
TAX DEEDS—December 31, 1950	\$	854.32*
		<hr/>

*Detail appears on Schedule A-18.

SCHEDULE A-5

DETAIL OF TAX ACQUIRED PROPERTY

DECEMBER 31, 1950

Abbott, Lawrence	\$	92.69
Benson, Robert		193.91
Crockett, Horace		51.49
Cummings, R. L. Inc.		33.79
Lehto, Jack		272.24
Lewiston Trust Co.		11.21
Roscower, Arline		31.23
		<hr/>
TOTAL	\$	686.56
		<hr/>

SCHEDULE A-6

MORTGAGES RECEIVABLE

Effie Swan		
Aid Given 3-14-46—Demand	\$	1000.00
Aid Given 4-21-47—Demand		1,000.00
		<hr/>
		\$2,000.00
Robert G. Cummings		
Sale of Property 10-28-40—Balance		99.00
Ella Frost		
Aid Given 9-27-49—Demand	500.00	
Aid Given 9-22-50—Demand	500.00	
		<hr/>
		1,000.00
		<hr/>
Total		\$3,099.00

SCHEDULE A-7

TOWN OF PARIS
STATEMENT OF INVESTMENTS

DECEMBER 31, 1950

1 Share Paris Farmers' Union Certificate No. 137, Dated 7-24-20 (Par Value \$10.00)	\$10.00
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SCHEDULE A-8

CAPITAL RESERVE FUND
STATEMENT OF INVESTMENTS

	Total	War Memorial Fund	School Building Fund
TIME DEPOSITS			
South Paris Savings Bank, Book No. 17991	\$ 4,126.45	\$ 4,126.45	
South Paris Savings Bank, Book No. 18861	10,000.00		\$10,000.00
TOTAL	\$14,126.45	\$ 4,126.45	\$10,000.00

SCHEDULE A-9

CAPITAL RESERVE FUND
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 1950

	Total	War Memorial Fund	School Building Fund
BALANCE—January 1, 1950	\$ 3,060.60	\$ 3,060.60	
ADD:			
Appropriation	11,000.00	1,000.00	\$10,000.00
Interest Earned	65.85	65.85	
TOTAL ADDITIONS	11,065.85	1,065.85	10,000.00
BALANCE—Dec. 31, 1950	\$14,126.45	\$ 4,126.45	\$10,000.00

TOWN OF PARIS STATEMENT OF TRUST FUND OPERATIONS

YEAR ENDED DECEMBER 31, 1950

P E R I O D I C I P A L I N C O M E

	Balance 1-1-50	Addition	Balance 12-31-50	Balance 1-1-50	Earned	Total Available	Expended	Balance 12-31-50
\$	300.00	\$	300.00	\$.08	\$ 6.76	\$ 6.68		\$ 6.68
Cushman	300.00		300.00	8.37	6.96	15.33	5.00	10.33
Dennett, W. H.	200.00	\$25.00	225.00	146.79	7.83	154.62		154.62
Forbes Cemetery	100.00		100.00	20.59	2.71	23.30		23.30
Hammon, S. B.	100.00		100.00	61.05	3.63	64.68	2.00	62.68
Haywood, R. M.	204.63		204.63	6.07	4.75	10.82	5.00	5.82
Mountain District Cemetery	150.00		150.00	59.17	4.73	63.90		63.90
Plummer, John F.	125.00		125.00	4.31	2.91	7.22		7.22
Rawson, Alanson M.	100.00		100.00	.04	2.24	2.28	2.00	.28
Thayer—Holt	500.00		500.00	9.20	11.51	20.71	8.50	12.21
Stearns Hill Cemetery								

TOTAL CEMETERY PERPETUAL CARE FUNDS

MINISTERIAL AND SCHOOL FUND

2,079.63	25.00	2,104.63	315.51	54.03	369.54	22.50	347.04
3,627.50		3,627.50		89.25	89.25		89.25

LIBRARY FUND:

Bonney, Ranson R.

500.00 500.00 11.31 11.31 11.31

CHARITY AND RELIEF FUNDS:

Bray

540.00 540.00 96.34 14.38 110.72 47.59 63.13

Crocker

1,000.00 1,000.00 95.70 74.87 170.57 30.00 140.57

Hooper—Perkins

1,000.00 1,000.00 113.15 152.46 265.61 105.00 160.61

True, Helen

3,000.00 3,000.00 85.11 35.85 120.96 29.50 91.46

TOTAL CHARITY AND RELIEF FUND

5,540.00 5,540.00 390.30 277.56 667.86 212.09 455.77

MAINTENANCE OF DURRELL HILL CEMETERY ROAD FUND:

Foster, Alma

1,000.00 1,000.00 105.77 27.37 133.14 133.14

EDUCATION FUND:

Hammond, Charlotte F.

600.00 600.00 21.52 14.05 35.57 35.57

BABY FUND:

Hammond, Charlotte F.

1,000.00 1,000.00 43.06 25.99 69.05 15.00 54.05

TOTAL—ALL FUNDS

\$14,347.13 \$25.00 \$14,372.13 \$ 876.16 \$ 499.56 \$1,375.72 \$ 350.15 \$1,025.57

REPORT OF SCHOOL COMMITTEE AND SUPERINTENDENT

We hereby submit our annual report for the fiscal year beginning January 1, 1950 and ending December 31, 1950.

One of the most unusual developments affecting schools in Paris during the year was the project for painting school interiors. Under the leadership of Dr. C. M. Merrill, it was started at Paris High School where several scores of interested citizens carried out a very ambitious undertaking. Paris Hill citizens painted the two classrooms in the Lincoln School. North Paris citizens painted the North Paris School, and another painting project was completed by interested West Paris citizens who worked in their village school. Teachers, pupils, parents, school committee members and all who have witnessed the results achieved by the volunteer workers are united in their appreciation for what has been done. There was no charge for the services of the people participating and much material was given at cost or less. Business men gave big discounts on materials purchased and, in addition, sometimes made outright contributions of materials besides coming to the schools to help with the painting.

There not being sufficient funds in the repairs account to pay for the paint and some other materials that had to be purchased, an article is being placed in the warrant for the annual meeting to see if the town will vote the funds necessary to pay for the materials used.

The amount needed for the Paris High School painting project is	\$ 472.89
Amount needed for the Paris Hill paint project is	68.72
Amount needed for the West Paris paint project is	336.08
Amount needed for the North Paris paint project is	68.07

These amounts add up to a total of	\$ 945.76
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Under the regular program of repairs, some work was done on the school shop this year. Outside walls were covered with a material of an insulating nature which improved the appearance of the building and helped to reduce the amount of fuel needed to keep the building warm.

At Paris High School, a large section of roofing had to be replaced on the north side of the building where the wind had ruined it. This was a very expensive job because of the high staging required and because of the lock joint type of metal roof.

A fire escape, with door, panic bar and a set of outside steps with an iron railing, was built at the Lincoln School on Paris Hill.

Painting of toilets and other general repairs were made at West Paris besides the special work done on the heating system and to the boiler room and the volunteer painting done by townspeople.

At West Paris, from the special account raised at town meeting last year for that purpose, a new oil burning, steam heating plant was installed. The furnace installation contract was given to the Paris Hardware Company, the lowest of the bidders on the job. In addition to the installation, return pipes were renewed and all air valves were replaced with new ones. Steps were taken to fire-proof the boiler room by enclosing it within cement and brick walls, constructing a cement plaster ceiling and providing an automatic fire door. At the time this is being written, a fire door of correct size and type is on order from the Boston Metal Fire Door Company of Cambridge, Massachusetts, and is expected to arrive shortly. An automatic release valve, carbon dioxide fire extinguisher of the twenty-five pound size, has been purchased and placed in the fire room near the oil burner.

One important reason for installing a new heating plant at West Paris was the need for reducing the temperature of the gasses entering the chimney. Tests made on January 10 showed a stack temperature of 600 degrees Fahrenheit, a reduction of about 50% in the temperature of gasses entering the chimney. Heating of the school building and of the gymnasium is more satisfactory than ever before.

Fire proofing of boiler rooms seems to be a policy of the State Insurance Department. A communication just received from that department orders that the boiler room at the Brick School be fireproofed.

Paris has acquired two more buses during the past year. One was a second-hand Chevrolet bus, purchased at a price of \$400.00, which has been put on the Hall's Pond, Oxford Road and Oxford Street route, where the number of pupils has increased greatly. The other, which is a used, White Bus, was given to Paris by the federal government through the State Department of Education. The net cost of this bus as it was driven into Paris from Washington, D. C. was \$258.30.

A new motor was bought for the Dodge bus last summer and a reconditioned motor was purchased for the Ford bus. New tires were purchased where needed for all of our town-owned vehicles and worn tires that were in good condition were recapped.

Such used parts as appeared to be in poor condition were replaced, and everything was done that could be done to put our buses in good condition. The work on them was done and the motor, tires and necessary parts purchased before prices began to rise during the latter part of the fall season.

A new conveyance contract was given to Russell Mack, who purchased a used bus to convey pupils from the Porter Neighborhood and upper High Street and from the Greenwood line to the West Paris School. A new contract was also given to the Titus Motor Company to convey pupils from the Forbes, Partridge and Whittemore Districts to the Lincoln School on Paris Hill and to the village schools in South Paris. This contract requires the use of two vehicles instead of one and makes it unnecessary for pupils carried to leave home before 7:30 a.m.

The exchange of courses with Norway has continued this year and Paris has operated one of its own vehicles to transport Paris students to classes in Norway and back to Paris. Norway has provided transportation for all of its own pupils who come to Paris for classes. Students now get to class on time and they lose less time between classes than they did when students at both schools had to wait for the same bus to pick them up.

At West Paris, enrollment in grades dropped to a point where it was possible for five elementary teachers to take care of the elementary pupils satisfactorily, and one elementary teaching position was discontinued. This left a room free and a fourth high school teacher was employed at West Paris High School.

An additional teacher has been added at Paris High School this year.

At the Brick School, enrollment has increased this year to an average load of 32 pupils per room. The growing enrollment in the Brick School has been spoken of in previous reports. The School Survey Committee has studied this problem in connection with school problems in the aggregate and we suggest that citizens give close attention and consideration to this report.

Our schools have not fully recovered from some of the effects of the last war. New factors have offset many of the gains made between 1946 and 1950. Rising prices have reduced the value of the school tax dollar. Competition for workers is holding back the teacher supply. Higher prices and restraints on building materials seem to discourage construction. Growing numbers of pupils increase the pressure on existing buildings and present budgets. These are some of the problems we face.

We wish to ask everyone to look back to the situation in which we found ourselves at the close of the last war. Because of that war, we reasoned that we would do as little as possible during that war. Consequently, we found ourselves, at the end of it, with buildings in poor condition, unpainted inside and outside, textbooks in poor condition, supplies depleted, and our school properties generally in need of a great deal of work. While we have been raising more money to take care of these things, we have not yet caught up with all of the work needing to be done. In the meantime, the increase in birth rate has produced more children than we can expect to teach adequately in our present number of school rooms. Now, we find ourselves facing another war and increased prices and scarcities of materials and still another increase in the birth rate. There just wasn't time enough between wars to get the physical plants of our schools back into good condition and we have not as yet adopted any concrete plans for building additional facilities to take care of our growing school population. We have said before, and we want to say again, that all of our school buildings are needing outside painting. (Some inside painting remains to be done.) Again, we wish to say that money spent on insulation would produce a saving in funds being spent for fuel besides adding comfort and contributing to the better health of children occupying school buildings. There are still other repair or renovation projects, that many citizens have observed and spoken about, that would be greatly worthwhile.

The single biggest problem in operation of schools today is that of securing, and holding, qualified teachers. We have increased salaries through the past few years but rising prices and increasing taxes have lowered and continue to lower the real value of fixed income. Industrial wage increases attract teachers to other kinds of work and encourage high school graduates to go into factories and business establishments. Just as the early years of the last war saw a tremendous loss of good teachers, this present period of mobilization leads to the same end. As defense contracts go out and Selective Service requirements go up, the supply of teachers becomes less—and we never did get way back to the place where we were before the last war. At that time we had some reserve to draw upon among married and retired teachers who came back into service. Most of those who returned to teaching have stayed and we do not now have any qualified reserve to draw upon. We do have some inexperienced teacher prospects, mainly in the high school field, who have had

some training for teaching since the war. After some experience many of them will become excellent, but their services while gaining experience are not always of much profit to schools. After gaining experience, many prefer to go on to bigger towns for larger salaries and our own schools find themselves starting with inexperienced teachers all over again.

The following summary shows the age distribution of the twelve men presently employed as teachers in our schools and gives an idea of what may be expected if the defense program continues its rapid development.

- A. Male veterans, World War II, aged 19-25
1 elementary teacher.
- B. Male non-veteran, World War II, aged 19-25
1 secondary teacher.
- C. Male veteran and non-veteran, aged 26-29
2 elementary teachers, veterans.
- D. Male veterans and non-veterans aged 30 and above
1 elementary teacher, non-veteran.
7 secondary teachers, five veterans, two non-veterans.
(Two of these secondary teachers are in Reserve.)

In addition to the above list, two male elementary teachers have already been drafted this year and are now in the army.

Feeling that the citizens of Paris want experienced teachers, when available, and that our schools need to keep the services of many on our present staff, we are recommending substantial budget increases for teachers' salaries. Other towns in Maine and in Oxford County have raised salaries since the opening of schools in September and plan to raise them again for the coming school year. We do not believe Paris can keep the services of teachers it wants or attract the kind of new teachers that it wants without doing likewise.

The cost of living having risen to the point where it now is, it is understandable that it is costing teachers more to live just as it is costing everyone else more to live.

Many other school accounts, besides instruction are affected by present economic conditions. If present services are to be maintained, it will be necessary to raise the budget for education pretty much all along the line.

We are living and working today under the continuous threat of large scale warfare. In this time of crisis it is a challenge to hear the recently spoken words of General Eisenhower. He said, "To neglect our school system would be a crime against the future. Such neglect could well be more disastrous to all our freedoms than the most formidable armed assault on our physical defenses".

Respectfully submitted,

CHARLES PUFFER

Superintendent of Schools

MARION H. MOTT

HAROLD C. PERHAM

OAYMA J. COLBY

School Committee Members

SCHOOL ENROLLMENT STATISTICS

By Grades

Subprimary	86
Grade 1	84
Grade 2	99
Grade 3	94
Grade 4	76
Grade 5	72
Grade 6	59
Grade 7	72
Grade 8	69
Grade 9, Freshman	71
Grade 10, Sophomores	67
Grade 11, Juniors	58
Grade 12, Seniors	54
Total	961

These figures on enrollment were made in the fall of 1950 and are the same used by the School Survey Committee in its work.

	Tuition Pupils 1949-50	Tuition Pupils 1950-51
Tuition pupils at West Paris High School	22	17
Tuition pupils at Paris High School	6	4

The Tuition figures represent the total number of tuition pupils enrolled in each high school during the last school year and during this school year up to the end of the fall term.

	No. of Grades	Enrollment	No. of Teachers	Average Pupils Per Teacher
Paris High School, Grades 7-12	6	278	12	23.2
West Paris High, Grades 9-12	4	75	4	18.8
South Paris, Brick School	6	379	13	29.2
West Paris Elementary School	8	128	5	25.6
North Paris School	8	44	2	22.0
Paris Hill, Lincoln School	6	40	2	20.0
Hollow School	6	17	1	17.0
		<hr/> 961	<hr/> 39	

Financial Statement

COMMON SCHOOL ACCOUNT

Itemized Receipts

Balance, December 31, 1949	\$14,394.57
Appropriation, March 6, 1950	44,875.63
Conveyance:	
Oayma Colby	35.17
E. J. Braun	6.50
Irene E. Tubbs	10.00
Town of Norway	2.50
Service Tire Corp.	235.00
	<hr/> 289.17
Fuel:	
Benson's Coal & Oil Co.	10.15
State School Fund Supplement	3,078.08
State subsidy for physically handicapped children	184.40
State School Fund	21,488.75
Interest on School Fund	89.25
	<hr/>
Total Receipts	\$84,410.00

Itemized Expenditures

Teachers' salaries as listed	\$47,230.95
Janitors' salaries as listed	3,543.09
Conveyance as listed,	16,946.56

Fuel:

Benson's Coal & Oil Co.	1,425.79
Cushman's	1,540.64
L. M. Longley & Son	10.00
Lewis M. Mann & Son	13.50
I. G. Moore	288.00
Paris Wood Products	7.50
	<hr/>
	3,285.43

Total Expenditures	<hr/>	\$71,006.03
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Balance, January 1, 1951		<hr/>	\$13,403.97
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HIGH SCHOOL AND PHYSICAL EDUCATION ACCOUNT**Itemized Receipts**

Balance, December 31, 1949	\$ 8,276.95
Appropriation, March 6, 1950	27,142.64
Janitor and cleaning:	
"Farmers"	2.50

Fuel:

Benson's Coal & Oil Co.	10.15
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Tuition:

Town of Sumner	887.40
Town of Oxford	429.03
Town of Hebron	143.43
Town of Otisfield	236.07
Town of Greenwood	1,632.89
Town of Norway	4,076.91
	<hr/>
	7,405.73

Driver Training:

E. M. Reeves	\$17.00
Margaret Doore	17.00
Marjorie Downing	17.00
Dorothy Kaustinen	17.00
Maude E. Hubbard	17.00
Frank Strobeck	17.00
Louise Gibbs	17.00
Jack Quinn	17.00
Paul Whitten	17.00
Howard Lowe	17.00
	<hr/>
	170.00

Balance transferred from Ind. Arts Account	1,759.93	
State School Fund Supplement	350.00	
Vocational Subsidy	250.50	
Gorham State Teachers College	100.00	
State School Fund	12,654.07	
	<hr/>	
Total Receipts		\$58,122.47

Itemized Expenditures

Teachers' salaries as listed,	\$39,277.68	
Janitors' salaries as listed,	2,789.58	
Tuition:		
Town of Norway	3,609.84	
Fuel:		
Benson's Coal & Oil Co. \$	764.77	
Cushman's	1,838.56	
A. W. Walker & Son	37.50	
	<hr/>	2,640.83
Driver Training:		
American Automobile Assoc.	1.28	
Goodwin's Inc.	84.93	
Donald G. Harriss	160.00	
Ripley & Fletcher Co.	194.98	
	<hr/>	441.19
	<hr/>	
Total Expenditures		\$48,759.12
		<hr/>
Balance, January 1, 1951		\$ 9,363.35

HIGH SCHOOL TRANSPORTATION ACCOUNT

Itemized Receipts

Appropriation, March 6, 1950	\$ 1,440.00
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Itemized Expenditures

Richard Maxim	\$ 25.00	
Robert Johnson	12.50	
Philip Lovejoy	312.50	
Total	<hr/>	\$ 350.00
		<hr/>
Balance, January 1, 1951		\$ 1,090.00

TEXTBOOK ACCOUNT
Itemized Receipts

Balance, December 31, 1949	\$ 143.06
Appropriation, March 6, 1950	2,500.00
Town of Hebron	6.88
Helen Levesque	1.92
Paris High School	9.61
State School Fund	700.00

 Total Receipts

 \$3,361.47
Total Expenditures

Abingdon-Cokesbury Press	\$ 3.16
Allyn and Bacon	11.18
American Book Company	404.25
American Technical Society	44.71
Americana Corporation	5.00
Popular Science Publishing Co.	24.94
A. S. Barnes & Co., Inc.	10.67
The Book Supply Company	23.73
Campbell's Book Store	5.54
College Entrance Book Co., Inc.	19.47
Cooperative Recreation Service	2.62
Denoyer-Geppert Company	114.50
M. W. Drexler Book Co.	13.09
Educational Test Bureau	7.44
Educator's Washington Dispatch	15.80
Edith Frost	46.65
Ginn and Company	485.36
The Gregg Publishing Company	46.32
Gregg Writer	2.50
D. C. Heath and Company	128.57
Houghton Mifflin Company	31.30
Iroquois Publishing Company	2.06
Journal of Business Education	2.00
Kiplinger Magazine	6.00
Laidlaw Brothers	28.09
Life	6.00
J. B. Lippincott Company	2.34
Lyons & Carnahan	1.87
The Macmillan Company	139.06
The A. N. Marquis Company	15.00

McGraw-Hill Book Co., Inc.	67.15
McKnight & McKnight Publishing Co.	3.61
Thomas Nelson & Sons, Publishers	1.62
A. N. Palmer Company	2.22
Rand McNally & Company	18.73
The H. M. Rowe Company	12.19
Benj. H. Sanborn & Co.	22.66
The School Executive	3.00
Science Service	3.50
Scott, Foresman & Co.	969.11
South-Western Publishing Co.	221.59
O. H. Toothaker	23.69
Fred L. Tower Companies	20.00
United Business Education Association	3.00
Webster Publishing Company	76.00
Wilcox & Follett Co.	6.19
World Book Company	157.08
Zaner-Bloser Company	55.14
Total Expenditures	<u>\$3,315.70</u>
Balance, January 1, 1951	<u>\$ 45.77</u>

SUPPLIES ACCOUNT

Itemized Receipts

Balance, December 31, 1949	\$ 926.90
Appropriation, March 6, 1950	2,750.00
Supplies Sold:	
Town of Hebron	\$ 70.42
Ind. Arts Shop	101.42
West Paris High School	4.32
Miscellaneous Supplies	30.54
	<u>206.70</u>
Total Receipts	<u>\$3,883.60</u>

Itemized Expenditures

Austin-Hasting Co., Inc.	\$ 95.08
Edward E. Babb Company	334.31
Bicknell Photo Service	6.23
Brodhead-Garrett Co.	58.34

W. H. Brown Co.	38.96	
Cambosco Scientific Co.	131.43	
Carman-Thompson Co.	8.72	
Central Maine Power Co.	38.21	
O. K. Clifford	30.78	
Clifford's Rexall Store	5.08	
Coe-Palm Biological Supply House	17.42	
E. Corey & Company	6.99	
C. B. Cummings & Sons Co.	2.06	
The Diamond Match Co.	51.41	
LeRoy W. Dymont	13.79	
G & B Sporting Goods Co	20.29	
Gledhill Bros. Inc.	429.04	
Hall & Knight Hardware Co.	85.20	
J. L. Hammett Company	602.69	
Jiffy Clif Mfg. Co.	8.02	
Johnson Gas Appliance Co.	19.42	
Roland M. Labay Co.	7.36	
Carl Larson	7.22	
L. M. Longley & Son	79.86	
Eugene Lowell	70.64	
Mainco Trading Co.	28.71	
Maine Oxy-Acetylene Supply Co.	72.11	
Treas. of State of Maine	23.36	
Evan C. Martin	63.50	
North Paris Co.	2.65	
Town of Norway	.75	
Paris Hardware Company	131.92	
Paris Mfg. Company	74.48	
M. N. Perkins Co.	64.94	
Ripley & Fletcher Co.	13.57	
Roberts Office Supply Co.	9.23	
H. M. Sanders Hardware Co.	122.65	
Science Research Associates	28.04	
Standard Duplicating Machines Agency	22.25	
Stony Brook Print Shop	68.00	
Joan Sullivan	21.45	
West Paris Hardware	35.17	
Total Expenditures	—————	\$2,951.33
		<hr/>
Balance, January 1, 1951		\$ 932.27

LIGHTS, TELEPHONE AND WATER ACCOUNT

Itemized Receipts		
Balance, December 31, 1949	\$	450.29
Appropriation, March 6, 1950		2,175.00
Paris High School		61.17
Town of Woodstock		68.22
Town of Hebron		34.56
Miscellaneous tolls		6.72
West Paris High School		6.21
Farm Bureau		2.50
"Farmers"		2.50
Total Receipts		<u>\$2,807.17</u>
Itemized Expenditures		
Helen Cairns	\$	12.00
Central Maine Power Company		1,188.57
New England Tel. & Tel. Co.		612.47
Oxford County Tel. & Tel. Co.		55.20
Paris Hill Water Co.		25.00
Smith Electric Co.		21.80
So. Paris Village Corp.		231.26
Total Expenditures		<u>\$2,146.30</u>
Balance, January 1, 1951		<u>\$ 660.87</u>

REPAIRS ACCOUNT

Itemized Receipts		
Balance, December 31, 1949	\$	503.90
Appropriation, March 6, 1950		4,000.00
Total Receipts		<u>\$4,503.90</u>
Itemized Expenditures		
Balance transferred to Town Surplus		
Account	\$	503.90
Lewis Knight		245.00
Leslie Hall		280.00
Gerald Swift		245.00
Ellery Huff		147.00
Walter E. Appleby		24.30
Keith Bean		30.00
W. H. Brown Co.		31.29

Dexter W. Clements	16.00	
O. K. Clifford	16.25	
The Diamond Match Co.	65.70	
Keith Emery	141.24	
J. L. Hammett Company	222.08	
Joseph Harney	12.00	
Howard M. Hill	10.00	
Roland M. LaBay Co.	99.05	
Bernard W. Leach	1.50	
L. M. Longley & Son	10.50	
Evan C. Martin	10.00	
Jack Merrill	38.25	
Paris Farmers Union	450.69	
Paris Hardware Company	173.59	
Paris Mfg. Co.	830.73	
West Paris Hardware	19.56	
W. G. Pratt	490.00	
Smith Electric Company	5.17	
L. C. Smith & Corona Typewriter, Inc.	7.21	
George G. Tuell	21.00	
Roger Tuttle	42.00	
C. W. Twitchell	1.50	
Francis Weeks	39.75	
R. A. White	6.75	
R. Henry Woodworth	173.03	
Total Expenditures		\$4,410.04
Balance, January 1, 1951		\$ 93.86

WEST PARIS SPECIAL REPAIRS

Itemized Receipts

Appropriation, March 6, 1950	\$5,000.00
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Itemized Expenditures

Wilfred Corbett	\$ 33.30	
Eastern Fire Equipment, Inc.	64.40	
Keith Emery	410.72	
Paris Hardware Co.	4,104.29	
West Paris Hardware	121.60	
Percy A. Quinby	100.00	
Western Auto Assoc. Store	86.00	
Total Expenditures		\$4,920.31
Balance, January 1, 1951		\$ 79.69

 PERMANENT SCHOOL EQUIPMENT ACCOUNT

Itemized Receipts

Balance, December 31, 1949	\$ 466.85	
Appropriation, March 6, 1950	2,500.00	
E. J. Braun	100.00	
Town of Woodstock	15.00	
Industrial Arts Shop	25.00	
Total Receipts		<u>\$3,106.85</u>

Itemized Expenditures

Balance Transferred to Town Surplus		
Account	\$ 466.85	
Artistic Typing Headquarters	14.95	
E. J. Braun	100.00	
Brodhead-Garrett Co.	66.54	
J. B. Cole & Son	15.12	
Diamond Match Company	33.00	
Discount Martin	57.02	
Solomon Gay	50.00	
J. L. Hammett Company	110.78	
Hall & Knight Hdw. Co.	36.13	
Ellery Huff	44.85	
Kitchen & Glover	4.75	
Treas. of State of Maine	76.51	
Evan C. Martin	194.50	
Paris Farmers Union	20.65	
Paris Hardware Co.	27.45	
Paris Mfg. Co.	1,112.94	
Herbert G. Parker	144.50	
Winnie Ridlon	20.00	
Royal Typewriters Co., Inc.	299.25	
Sanborn's Motor Express, Inc.	.90	
Sears, Roebuck and Co.	62.02	
Smith Electric Co.	50.00	
Albion Williams Jr.	4.00	
Standard Electric Time Co.	25.00	
M. D. Stetson Company	43.60	
Total Expenditures		<u>\$3,081.31</u>
Balance, January 1, 1951		<u>\$ 25.54</u>

INDUSTRIAL ARTS ACCOUNT**Itemized Receipts**

Balance, December 31, 1949	\$1,759.93	
		\$1,759.93

Itemized Expenditures

Balance transferred to High School Account		\$1,759.93
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Account Balanced		
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INSURANCE ACCOUNT**Itemized Receipts**

Appropriation, March 6, 1950	\$1,832.66	
Town Surplus Account	1,167.98	
W. J. Wheeler & Co., Inc.	10.92	
Total Receipts		\$3,011.56

Itemized Expenditures

Overdraft	\$1,167.98	
W. J. Wheeler & Co., Inc.	1,805.84	
Total Expenditures		\$2,973.82

Balance, January 1, 1951		\$ 37.74
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MEDICAL INSPECTION ACCOUNT**Itemized Receipts**

Appropriation, March 6, 1950		\$ 300.00
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Itemized Expenditures

Thomas Nangle, M.D.	\$ 75.00	
Edward Reeves, M.D.	75.00	
Helen Reeves, M.D.	75.00	
Delbert Stewart, M.D.	75.00	
Total Expenditures		\$ 300.00

Account Balanced		
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OLD CREAMERY BLDG. AND LOT ACCOUNT**Itemized Receipts**

Balance, December 31, 1949	\$ 3.71	\$ 3.71
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Itemized Expenditures

Balance transferred to Town Surplus Account		\$ 3.71
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Account Balanced		
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DRIVER EDUCATION ACCOUNT

Itemized Receipts	
Balance, December 31, 1949	\$113.98
Itemized Expenditures	
Balance transferred to Town Surplus Account	\$113.98
Account Balanced	

DENTAL HYGIENE ACCOUNT

Itemized Receipts	
Balance, December 31, 1949	\$144.00
Appropriation, March 6, 1950	140.00
Total Receipts	\$284.00
Itemized Expenditures	
Treas. of State of Maine	\$140.00
Balance, January 1, 1951	\$144.00

COMMON SCHOOL TEACHERS

Name	Position	Salary
Thomas Abbott	Principal, Brick School	\$2,982.60
Willard Knight	S. Paris, Grade 6, Dr. Tr.	2,112.60
Richard McLaughlin	S. Paris, Grades 5-6	1,632.60
Thelma Kimball	S. Paris, Grades 4-5	1,812.60
Mildred Fox	S. Paris, Grade 4	1,149.45
Louise McDonald	S. Paris, Grade 4	735.00
Marie Edwards	S. Paris, Grade 3	1,912.60
Helen Johnson	S. Paris, Grade 3	723.15
Jeannette Damon	S. Paris, Grade 2	1,662.60
Eleanor Heath	S. Paris, Grade 2	1,029.45
Frances Partridge	S. Paris, Grade 2	723.15
Beverly Brean	S. Paris, Grades 1-2	1,029.45
Freda Taker	S. Paris, Grade 1	1,877.60
Thelma Conant	S. Paris, Grade 1	1,907.60
Jean Goodwin	S. Paris, Subprimary	413.15
Alice Averill	S. Paris, Subprimary	723.15
Affie Knight	S. Paris, Subprimary	1,832.60
Agnes Gray	W. Paris, Grades 7-8	1,912.60

Avis Stellhorn	W. Paris, Grades 5-6	1,812.60
Alma Dixon	W. Paris, Grade 4	1,029.45
Ellen Kelley	W. Paris, Grades 3-4	1,732.60
Lyndell Farr	W. Paris, Grades 2-3	1,812.60
Iona Andrews	W. Paris, Grades Sub, 1	1,812.60
Louvie Coffin	North Paris, Grammar	1,628.60
Adeline Stevens	North Paris, Primary	1,628.60
Mary Scribner	Paris Hill, Grammar	1,752.60
Ruth Cushman	Paris Hill, Primary	1,652.60
Annie M. Crockett	Hollow School	1,752.60
Helen Shaw	Music Supervisor	1,372.60
Joan Sullivan	Clerk	1,083.60
Alice Averill	Physically Handicapped Children	144.15
Minnie Bourgois	Physically Handicapped Children	67.50
Substitutes		1,326.30
Willard Knight	Summer School	50.00
Thelma Kimball	Summer School	50.00
Affie Knight	Summer School	50.00
Avis Stellhorn	Summer School	50.00
Ellen Kelley	Summer School	50.00
Ruth Cushman	Summer School	150.00
Joan Sullivan	Summer School	50.00
Total		\$47,230.95

HIGH SCHOOL TEACHERS

Name	Position	Salary
Karlton Higgins	Prin., Paris High School	\$2,109.45
Ralph Long	Prin., Paris High School	1,323.15
Charlotte Longley	English, Dramatics	1,514.45
Parker Ladd	English, Dramatics	923.15
Sidney Griffith	Phys. Ed., Coach	2,592.60
Theodore Chandler	Science, Math., Coach	2,592.60
Helen Levesque	Languages, History	1,059.45
Florence Greenleaf	Commercial, Phys. Ed., Coach	2,282.60
Beverly Higgins	Languages	883.15
Nathalie Hall	Commercial	923.15
Donald G. Harriss	Hist., Math., Dr. Education	1,649.43
Verna Hicks	English, Hist., Geog.	2,012.60
Joseph Mulkern	Science, Reading	803.15
William Small	Math., History	653.15
Kenneth Goodwin	Science, Reading	1,389.45
Alton Black	Principal, West Paris	3,052.60

Clarence Reid	English, Coach	2,752.60
Dorothy Ross	Commercial	2,152.60
Kera Chaplin	Math., Science	843.15
Ellery Huff	Industrial Arts	3,452.60
Ray Austin	Industrial Arts	2,832.60
Helen Shaw	Music Supervisor	680.00
Substitutes		300.00
Ellery Huff	Summer School	50.00
Ray Austin	Summer School	50.00
Karlton Higgins	Summer School	50.00
Charlotte Longley	Summer School	50.00
Theodore Chandler	Summer School	50.00
Kenneth Goodwin	Summer School	50.00
Clarence Reid	Summer School	50.00
Dorothy Ross	Summer School	50.00
Ray Austin	Gorham State Teachers College	50.00
Ellery Huff	Gorham State Teachers College	50.00
Total		<u>\$39,277.68</u>

HIGH SCHOOL JANITORS

Lewis Knight	Paris High School	\$1,540.00
Gerald Swift	West Paris High School	770.00
Arrow Cleaners		1.70
N. Dayton Bolster Co.		14.68
M. F. Bragdon Paint Co.		110.42
J. L. Hammett Co.		6.56
Masury-Young Company		235.58
Paris Hardware Company		69.89
Rochester Germicide Company		27.78
Sanborn's Motor Express, Inc.		4.34
West Paris Hardware		8.63
Total		<u>\$2,789.58</u>

COMMON SCHOOL JANITORS

Gerald Swift	West Paris School	\$ 770.00
Leslie Hall	Brick School	1,410.00
Leah McDonald	North Paris School	415.00
Annie M. Crockett	Hollow School	144.00
Mary Scribner	Lincoln School	322.00
Florence Abbott		34.45
M. F. Bragdon Paint Co.		76.21

Chase Brothers	1.54
Masury-Young Company	282.41
Moulton's Red & White	.46
North Paris Company	1.16
Norway Laundry, Inc.	3.00
Paris Hardware Company	23.70
Rochester Germicide Company	27.79
Sanborn's Motor Express, Inc.	4.34
George G. Tuell	20.00
West Paris Hardware	7.03
Total	\$3,543.09

COMMON SCHOOL CONVEYANCE

Leslie Hall	Bus operator, salary	\$ 360.00
Philip Lovejoy	Bus operator, salary	710.00
Robert Johnson	Bus operator, salary	50.00
Sam Taker	Bus operator, salary	4.00
William Littlehale	Tuel Town to North Paris School & from Wood- stock Line and Snow Falls to West Paris School	1,800.00
Edgar Colby	Elm Hill and Oxford Park Districts to Brick School	2,340.00
Waino Heikkinen & Son	Porter Neighborhood and Western High Street to West Paris School, and from Greenwood Town Line to West Paris	735.00
Russell Mack	Porter Neighborhood and Western High Street to West Paris School, and from Greenwood Town Line to West Paris	1,170.00
Annette Gibson	Stearns Hill to Hollow School	1,008.00
Kenneth Wilson	King District to Main route	568.32
Maxine E. Crane	Hall's Pond District, south- ern end of Oxford Road and Oxford Street to Brick School	525.00

Joel Foster	Whittemore, Partridge and Forbes Districts to Paris Hill School and to South Paris	1,470.00
Glenn Sturtevant	Mountain District to main route	90.00
National Shawmut Bank		97.68
Sears, Roebuck Co.		54.00
Titus Motor Company	Whittemore, Partridge and Forbes Districts to Paris Hill School and to South Paris	900.00
Albion Williams Jr.	Hall's Pond District, South- ern end of Oxford Road and Oxford Street to Brick School	320.00
Donald Thayer	Mountain District to main route	75.00
Farm Equipment Service		884.24
Howard's Inc.		415.09
Louise Huff		7.50
F. W. Libby		34.17
Maine Battery & Supply Co.		101.36
Market Square Shell Station		.65
McKeen's Garage		8.90
Oayma Colby		300.00
Francis H. Millett		400.00
The Motor Supply Company		89.36
Town of Paris		632.81
Jack Quinn		15.00
Ripley & Fletcher Company		236.59
Service Tire Corp.		980.50
W. J. Wheeler & Co., Inc.		563.39
Total		\$16,946.56

REPORT OF THE PARIS SCHOOL SURVEY COMMITTEE

After a complete study of the school conditions as they now exist, it is the opinion of the Paris School Survey Committee members that school housing in the south end of the town is definitely overcrowded, with need of additional class room space.

Long term planning for present and future economy points to the construction of a new academic class room unit to house the students in the south end. By removing the high school grades to a new building and allocating grades subprimary, one, two and three to the present brick school building, and grades four, five, six, seven and eight to the present high school building there will be ample space for present enrollment in the grades and allow for a fifty pupil increase at the Brick building and the same at the High School building for the next six years. If pupil population increases over this figure during the next six or eight years in the lower grades these two buildings could absorb another seventy-five pupil increase on a temporary emergency basis, with changes in each building.

Paris Hill Section

Transporting of grades four, five and six to South Paris would mean better pupil advantages for the students in these grades and place the teacher of these grades in a new environmental location in the teacher staff where her services and ability could be used to better advantage and teacher economy in the school system. This would free one room for use as an activity room and auditorium at Paris Hill and could be reclaimed for class room space at any time in the future, if pupil population increase in that section made it desirable.

Hungry Hollow Section

This school at present houses grades subprimary one, two, three, four, five and six with total enrollment of seventeen pupils. As long as no major outlay in repairs or upkeep is needed it is not out of place to leave this school unit as it is for the present, as far as financial expense to the town is concerned. There would be better pupil opportunity and educational advantages with increased teacher performance and economy in our school system if this school personnel and pupils were commuted to another section.

So Called Benson Lot

Personal observation by members of the committee show this lot to be a natural drainage basin for two waterways from an adjacent hill back of the West Paris High School building. These waterways are situated on both sides of the lot and materially damage it is a desirable property for school purposes. At the time of the first inspection it was learned that there is some entanglement over right of way privileges which involve the upper source of these water courses. Various inspection throughout the season by individual members have shown it to be submerged by water to a varying extent, and at last observation was partly submerged by a sizable body of water that could be used for skating purposes, etc. The taxpayers should give this project serious consideration before investing or voting town monies in this property. The committee did not make any recommendation for the purchase of this property for school purposes.

Central or Common High School Campus

The present arrangement of two school unions administered by two superintendents and involving four separate high schools present inter-town cooperative opportunities in the way of better educational advantages which should be given serious consideration by every taxpayer and parent desiring the best in school set-up at maximum financial economy.

Along these lines the purchase of a plot of land large enough to accommodate the two high schools of Paris and possibly Norway, Oxford and other surrounding towns with a 16 mile radius to be operated on the identical school pattern as at present, offers educational advantages at material financial saving in construction costs and operating overhead. Such an arrangement would in no way change or upset the present school pattern as now being carried out by each individual school, would not change the present financial arrangement for each town of operating each school, nor the administrative arrangement as carried out under each superintendent. It would allow for a continuation of present school policies and practices for each individual high school in way of curricular and extra curricular activities as formulated and recommended by the separate school boards. Opportunities for cooperative effort on the part of the entire school personnel for better returns on monies expended are only a few of the advantages which would result by the carrying out of the high school campus plan.

West End-West Paris and North Paris

The school board member at the west end has informed the chairman and has stated in meetings at West Paris and South Paris that so far as the west end is concerned they are perfectly satisfied with their schools as they are, now that the new heating system is installed and since the interior painting has been accomplished by interested citizens, as was done at South Paris and Paris Hill. This has been verified by members of the committee in checking over the schools in that section. It was determined by careful survey that there is no apparent need for further expenditures for additions, new construction or other type of expansion in view of the acute needs of extra housing facilities needed in the south end of the town. At this time existing housing conditions in the west end appear to be ample to take care of pupil needs for the next three or four years. Indications are that the west end of the town has reached its peak in pupil population and according to present enrollment there will be a gradual decrease of pupils as they reach high school age. The number of out of town tuition pupils necessitated the addition of a fourth teacher and it would appear that the town is not justified in any new construction if the need stems from the presence of tuition pupils. Any request this year or in the near future asking for new construction or other expansion at the west end is apparently uncalled for and would indicate disregard of the acute needs at the south end and overlooks the financial resources and present economic conditions facing the town as a whole. The committee has determined that the West Paris High School should remain as is, unless they prefer to come in on the central or common high school campus arrangement. In such case full and adequate transportation should be provided. It is recommended that the citizens of West Paris and vicinity give more time and study of the campus plan as to its educational opportunities with the possibility that they might prefer to participate in the high school campus arrangement within the next two years.

Recommendations for Acute Needs

That the town officials be authorized to borrow a sum of money not to exceed the sum of \$150,000 or parts thereof for the purpose of securing a plot of land of sufficient size for use in a common high school building of class room space sufficient for present high school needs, and, in so far as possible, erect-

tion of housing facilities for extra curricular activities at the south end of the town. (If this step can be taken it will relieve the acute housing shortage at the south end in the lower grades, and enable the town to carry on further expansion as economic conditions and school needs determine.)

That a definite sum of money \$20,000 (or whatever sum is thought best after more detailed study of town finances) be raised each year for a period of years until the indebtedness is cancelled in full.

To appoint a committee with authorization to carry out the spending of such money in the way they find best advisable as it pertains to existing conditions and possible inter-town co-operation action which might develop in relation to neighboring towns.

It is recommended that other improvements which may seem needed or desirable at the south end should be held in abeyance for the present in order to correct and overcome the present housing shortage and it is further suggested to parents in South Paris and vicinity that they exercise patience in requesting other improvements in view of present uncertain economic conditions. First needs should come first.

On Division of the Town

Some of the citizens at the west end have indicated to the chairman and at the citizen advisory meetings that they prefer to conduct their high school along lines of their own choosing regardless of educational standards being practiced in the schools in the balance of the town. Rather than have the school changed from its present location to a high school campus arrangement with each school operating as a separate unit but on a co-operative basis (as outlined elsewhere in this report) they would prefer to see a division of the town into two townships. A definite statement of opinion as to the advisability of division came first from a citizen from the west end section of the town. In view of this expressed desire on the part of this and other citizens from the west end it would seem that division of the town would be the logical and most satisfactory solution of the dissension which has existed in the school situation. Because there is no

existing town debt at this time there will never be a more favorable time for such action than at present. Financially either end of the town should not suffer any appreciable hardship. If this is to be done it should be undertaken and carried out on a friendly basis of co-operative effort.

Submitted to the citizens of the Town of Paris by the members of Paris School Survey Committee.

C. M. MERRILL, Chairman

EARLE W. DOLPHIN

GLENN W. EMERY

SEWARD P. STEARNS

CLARENCE DOORE, fifth member of the
committee resigned after serving
part time.

ANNUAL REPORT OF PUBLIC HEALTH NURSING SERVICES PARIS—1950

In reviewing the health activities carried on during the past year we pause to evaluate the results and consider what we should attempt in the new year to make public health nursing more effective in our community.

There were 4 Child Health Conferences held at the Brick School and three at West Paris High School, at which time over one hundred preschool and infant children were examined by local doctors; immunizations against diphtheria, whooping cough and tetanus (lockjaw), also vaccination against smallpox was given as needed. The public health nurse was ably assisted by a group of volunteers from each community.

Other volunteers assisted the local doctors in physical examinations of nine hundred and three school children. Protection against diphtheria was given to 136 children and 130 were vaccinated against smallpox following our school examinations. Audiometer tests of hearing were done for 235 children. All schools have been visited and conferences were held by the nurse with the Superintendent, Principals and Teachers concerning problems involving these children.

Your nurse has visited many families to discuss balanced diets, immunization and medical supervision for all young children. Where it was needed, special services such as Mental Health, Speech Correction and Crippled Children's Clinics were explained.

Gratitude is expressed to Physicians, P. T. A., Farm Bureau, Town Officials and all interested citizens who have cooperated with your public health nurse in making our health projects a more effective part of a community health program.

Respectfully submitted,

ELEANOR C. MESERVE

(Miss) Eleanor C. Meserve, R. N.,
Public Health Nurse

To the Selectmen and Citizens of the Town of Paris:

The following diseases were reported to the Health Officer during the year 1950:

Chickenpox	7 cases
German Measles	34 cases
Mumps	4 cases
Scarlet fever	20 cases
Whooping cough	17 cases

Total 82 cases

A school immunization program was carried, and in October and November 1950 approximate two hundred immunizations were given to our school children for protection against Diphtheria, Whoopingcough and Smallpox.

In December 1950 a chest X-ray survey was carried out by the State Department of Health. The response to this program was indeed most gratifying. At present time there were no reports as yet received from this survey.

Respectfully submitted,

HELENE M. REEVES,

Helene M. Reeves, M. D., Health Officer
Jan. 27th, 1951.

Warrant for Town Meeting

To Elmore C. Edmunds, a Constable of the Town of Paris:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Paris, qualified by law to vote in town affairs, to meet in Association Hall, in South Paris Village, in said town, on Monday, the fifth day of March, next, at ten o'clock in the forenoon, to act upon the following articles, viz:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the town will accept the reports of the Selectmen, School Board and Board of Health.

Art. 3. To hear the report of the Crocker and Bray funds.

Art. 4. To choose all necessary town officers for the ensuing year.

Art. 5. To see what compensation the Selectmen and the Road Commissioners shall receive for the ensuing year.

Art. 6. To see if the town will vote to raise and appropriate the sum of \$945.76 to pay outstanding expenses of the paint project completed by the citizens of the town in their schools during 1950.

Art. 7. To see what sum of money the citizens of Paris will vote to raise and appropriate for each of the school purposes listed below. Recommendations of the School Committee are as follows:

(a) Common Schools	\$ 54,656 78
(b) High Schools	32,936 65
(c) Textbooks	3,500 00
(d) Supplies	3,250 00
(e) Lights, Telephone and Water	2,175 00

(f) Insurance	1,861 60
(g) Repairs	4,500 00
(h) Permanent School Equipment	2,500 00
(i) Medical Inspection	300 00

\$105,680 03

Art. 8. To see if the town will instruct the School Committee to appoint one or more school physicians.

Art. 9. To see if the town will vote to construct a high school building, or buildings, in the south end of the town; and appoint a committee for the purpose, with authority to purchase and grade a site; and to correlate their plans and work with those of similar committees from neighboring towns, which may desire to build or operate high schools on the same site or campus; and raise and appropriate money for the same, not to exceed \$150,000.00.

Art. 10. To see if the town will authorize the Selectmen to borrow the amounts appropriated under the preceding articles by issuing and negotiating serial notes of the town therefor, and fix the amounts, maturities and other terms of such notes.

Art. 11. To see what sum of money the town will vote to raise and appropriate for a capital reserve fund for the construction or remodeling of school buildings in the town; and decide what part thereof shall be raised by taxation this year and what part appropriated from the unappropriated surplus of the town.

Art. 12. To see what sum of money the town will vote to raise and appropriate for the repair of roads and bridges for the ensuing year.

Art. 13. To see what sum of money the town will vote to raise and appropriate to pay snow bills for the ensuing year.

Art. 14. To see what sum of money the town will vote to raise and appropriate for State Aid Construction, (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the maintenance of special resolve roads within the limits of the town.

Art. 16. To see what sum of money the town will vote to raise and appropriate for cutting bushes within the limits of the town.

Art. 17. To see what sum the town will vote to raise and appropriate for tarring roads and streets.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the poor for the ensuing year.

Art. 19. To see what sum of money the town will vote to raise and appropriate to pay the town officers' salaries for the ensuing year.

Art. 20. To see what sum of money the town will vote to raise and appropriate to pay interest on temporary loans.

Art. 21. To see what sum of money the town will vote to raise and appropriate to pay miscellaneous bills for the ensuing year.

Art. 22. To see if the town will vote to allow any discount on taxes paid or charge interest on unpaid taxes, fix the rate for the same and time or times when discounts will be allowed or interest charged.

Art. 23. To see what sum the town will vote to raise and appropriate to take care of abatements and discounts on taxes.

Art. 24. To see what sum the town will vote to raise and appropriate to be used in observance of Memorial Day.

Art. 25. To see if the town will vote to raise and appropriate One Hundred Seventy-five Dollars for public health nursing in Paris, said sum to be expended by the State Bureau of Health, for local service.

Art. 26. To see whether or not the town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) to be paid to the State of Maine Publicity Bureau to be expended and

used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 27. To see what sum of money, if any, the town will vote to raise and appropriate to add to the War Memorial Fund.

Art. 28. To see what dispositon, if any, the town wishes to make of the War Memorial Fund.

Art. 29. To see if the town will vote to purchase the easterly half of the so-called Benson Lot opposite West Paris High School, as a Memorial in memory of the soldiers and sailors who sacrificed their lives in defense of their country in World Wars I and II, for the sum of \$1,000.00 and pay for the same out of the War Memorial fund, and give the Ring-McKeen Post, No. 151 of American Legion West Paris the right to erect and maintain thereon a suitable memorial plaque.

Art. 30. To see if the town will vote to purchase the west half, or remainder, of the Benson lot opposite West Paris High School for school playground and recreational purposes, and raise and appropriate money for the same.

Art. 31. To see if the town will vote to raise and appropriate the sum of One Thousand Dollars to pay the amount due South Paris Village Corporation on the Western District sewer, as voted under Article 32, at the annual town meeting in 1947.

Art. 32. To see if the town will vote to raise and appropriate a sum of money for the repair of sidewalks in the town.

Art. 33. To see what sum of money the town will vote to raise and appropriate for Civilian Defense, to be used in the town this year.

Art. 34. To see if the town will vote to pay the premium on the bonds of the collector and treasurer for the ensuing year, the same to be paid from the miscellaneous account.

Art. 35. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans, in anticipation of taxes, for the purpose of paying obligations of the town; such loan or loans to be paid during the year in which made, out of money raised during such current year by taxes.

Art. 36. To see if the town will authorize the Selectmen to procure a loan or loans for the purpose of refunding tax anticipation notes issued under authority of the preceding article, such loans not to exceed the aggregate of Fifty Thousand Dollars, and to be made payable not later than April 1, 1952.

Art. 37. To see if the town will authorize the Selectmen to release, assign or sell and convey all interests in real estate acquired by the town by tax deed or tax lien on such terms as they deem advisable, and execute proper instruments of conveyance thereof.

Art. 38. To see if the town will vote to accept the streets as laid out on the plan of O. K. Clifford, and known as Clifford's Court, as recorded at the Registry of Deeds office.

Art. 39. To see if the town will vote to accept the extension of Western Promenade to Walker Street, as laid out on the plan of O. K. Clifford and recorded at the Registry of Deeds office.

Art. 40. To see if the town will vote to authorize the Selectmen to sell the Town Farm or any part thereof, which they believe to be for the best interests of the town, and give quit-claim deed for same.

Art. 41. To see if the town will vote to authorize the Selectmen to sell a part of the Paris Hill Garage lot to the Paris Village Corporation for a fire station and give a quit claim deed for same.

The Selectmen will be in session at the Assessors' Office, South Paris, at nine o'clock A. M., on the day of the meeting, to revise the list of voters.

Given under our hands this 17th day of February A. D. 1951.

Respectfully submitted,

LEROY J. ABBOTT,
JOEL A. FOSTER,
PERCY L. TURNER,
Selectmen of Paris

PARIS GRANGE will serve a Baked Bean

Dinner Town Meeting Day

Baked Beans, Scallops, Pastry, Coffee, etc.

65c adults, 35c children 12 and under

Annual Report



Town of **PARIS**



Year Ending December 31st.

1951

Annual Report

of the

Selectmen, Treasurer, Collector

Superintendent of Schools

Public Health Nurse

and

State Department of Audit

for the

Town of Paris

For Year Ending December 31, 1951

ADVERTISER-DEMOCRAT PRINT, NORWAY, MAINE

1952

Town Officers

*Selectmen, Assessors, Overseers of the Poor and
Road Commissioners*

JOEL A. FOSTER

LEROY J. ABBOTT

PERCY L. TURNER

Clerk

E. WALKER ABBOTT

Collector

ELMORE C. EDMUNDS

Treasurer

ROBERT T. SMITH

Superintendent of Schools

CHARLES PUFFER

Superintending School Committee

HAROLD C. PERHAM

AUSTIN P. STEARNS

OAYMA J. COLBY

Sealer of Weights and Measures

MALCOLM G. CLARK

Plumbing Inspector

HIRAM R. GATCHELL

Health Officer

HARRY L. HARPER, M. D.

Vital Statistics

TOWN CLERK'S OFFICE.

To the Selectmen and Citizens of the Town of Paris:

The following returns of deaths for the year 1951 in the Town of Paris and from Clerks of other Towns, have been made to this office.

Respectfully submitted,
E. WALKER ABBOTT,
Clerk of Paris

DELINQUENT 1950 RETURNS

December		Yrs.	Mos.	Days
3	Lulu M. Wilson	58		
5	Arthur C. Tucker	58		
13	Barry C. Shaw			35 Min.
20	U. S. Grant Abbott	81		
23	Victor Piirainen	63		
25	Omer P. Martin	48		
29	Ralph E. Martin	52		
30	Vaino P. Harppanen	60		

1951 RETURNS

January		Yrs.	Mos.	Days
1	Henry E. Judd	87		
1	Alice H. Richardson	64		
1	Baby Birney			5 hrs. 30 min.
7	Floyd W. Libby	50		
8	Elizabeth J. Gardner	93		
10	Charles T. Bowen, Jr.	58		
11	Eva F. Bowker	90		

		Yrs.	Mos.	Days
13	Jerome B. Smith	69		
14	George S. Magill	67		
15	Lilla A. Bessey	87		
18	Donald H. Bean	69		
20	James A. Jackson	10		
20	L. Paul Jackson	11		
22	Georgianna L. Howe	70		
25	Edwin D. Strout	22		
29	Harry B. Holden	78		
February				
1	John F. McArdle	92		
5	Myrtle A. Herrick	71		
13	Horace E. Edwards	87		
13	Fred E. Follett	84		
17	George Suomela	35		
20	C. Guy Buck	76		
21	Arthur Enman	30		
March				
7	Robert I. Wheeler	74		
7	George F. Shurtleff	82		
9	Oscar L. Peabody	74		
10	Etta M. Robbins	83		
15	Nellie W. Noyes	37		
17	Alida George	80		
26	Mary A. Harper	79		
29	Eugene B. Davis	72		
30	Lydia Dullea			
April				
5	Ella F. Day	75		
9	Sidney G. Robinson	84		
10	Agnes V. Peabody	73		
14	Annie H. Cummings	93		
14	Esko J. Linti	32		
18	James M. Holden	63		
22	Leo M. Frost	52		
22	Vinton A. Foster	60		
27	Francella G. Clark	88		
May				
2	Annie C. Record	95		
4	Agnes Garland	68		
5	Frank Nash	71		
8	Deborah C. Niskanen			8
13	Helen C. Briggs	63		

		Yrs.	Mos.	Days
16	Rose Levesque	29		
16	Eliza J. Morey	86		
17	Baby Blake			1
25	Anna M. Wood	56		
June				
4	Marion May	43		
13	Bernice T. Record	42		
22	Leon S. Lapham	52		
22	Lizzie B. Merrill	73		
26	Emil J. Heikkinen	63		
26	Sadie M. Patch	78		
30	Linwood A. Bates		1	20
30	Nellie F. Maxon	77		
July				
4	Annie B. Davis	80		
5	Ida M. Wood	81		
9	Wendell H. Tripp	66		
10	Christopher Bryant	85		
10	Ole T. Olson	21		
12	Virgil F. Flood	76		
16	Matti P. Pulkkinen	59		
22	John A. Bicknell	83		
31	Lauri Ronkko	57		
31	Frank J. Witham	61		
August				
14	H. Walter Starbird	69		
16	Baby McDaniels			
22	Marie L. Crockett	72		
24	Walfred Unusitalo (New house)	58		
26	Harriet S. Dean	87		
27	Albert L. Riley	61		
September				
4	Lydia Lenora Rankin	87		
8	Ella A. Chandler	73		
9	Spurgeon C. Luxton	80		
16	Addie C. Brock	82		
18	Alfred G. Bartley	80		
21	Raymond S. Russell	54		
25	Florence M. Berry	76		
28	Lula D. Hodsdon	77		
29	Fred E. Jackson	68		
29	Harvey L. Frost	72		

		Yrs.	Mos.	Days
October				
2	Arthur B. Abbott	74		
4	Phillip E. Maxim	40		
4	Hattie O. Paine	57		
5	Mary S. Haata	67		
7	Abbie A. Merrill	72		
14	Alice P. Kneeland	69		
14	Anna R. Sawyer	61		
21	Elmer R. Cummings	72		
26	Hilda M. Mottram	53		
27	Ruth M. Kilgore	41		
November				
2	Harvey B. Fuller	92		
7	Dawn J. Jackson	18		
9	Hilda V. Barker	57		
16	Elmer Ingalls	58		
20	Asa J. Howard	71		
22	Charles S. Rowe	64		
24	Cynthia J. Estes		2	19
27	Peter A. Polvinen	73		
December				
19	Charles E. Whitney	65		
24	John J. Mack	65		
27	Eugene F. Haines	71		
28	Michael W. Strout			15

Notice

Beginning with this year, a new law (Public Laws, 1951, Chapter 160) provides that any male or female veteran, or blind person, or widow, or minor child of such male veteran or blind person, who desires to secure exemption from taxes shall, on or before the 1st day of April, notify in writing the assessors of the city, town or plantation in which he or she resides, and furnish proof of entitlement, and thereafter said assessors shall grant such exemption while so qualified until such year as said person, on or before the 1st day of April, notifies in writing such assessors of his or her desire to pay said tax.

Assessors' Report

Amount of resident real estate	\$2,042,820 00
Amount of non-resident real estate	300,220 00
	<hr/>
Total real estate	\$2,343,040 00
Amount of resident personal estate	\$ 609,215 00
Amount of non-resident personal estate	125,405 00
	<hr/>
Total personal estate	\$ 734,620 00
	<hr/>
Total valuation	\$3,077,660 00
Total value of land	\$ 678,665 00
Total value of buildings	\$1,664,375 00
Gain of valuation over last year	\$ 79,535 00

APPROPRIATED AND ASSESSED

State tax	\$22,087 32
County tax	10,103 31
Common Schools	54,656 78

High schools	32,936 65
Textbooks	3,500 00
Supplies	3,250 00
Insurance	1,861 60
Lights, water and telephone	2,175 00
Repairs	4,500 00
Permanent school equipment	2,500 00
Medical inspection	300 00
School repair special	945 76
High school building fund	10,000 00
Highways and bridges	16,000 00
Snow removal	17,000 00
State air road	2,520 00
Special resolve road maintenance	700 00
Cutting bushes	600 00
Tarring roads	6,000 00
Sidewalks	300 00
Support of poor	12,000 00
Town officers	9,500 00
Interest	800 00
Miscellaneous account	3,500 00
Abatements	300 00
Memorial Day	200 00
Public health nurse	175 00
State of Maine publicity	100 00
War Memorial	1,000 00
Western district sewer project	1,000 00
Civilian Defense	1,000 00
Social Security	500 00
Overlay in assessing	9,026 42
Supplemental taxes	150 40

Total committed to collector

\$231,188 24

Rate of taxation, .074; \$74.00 on a thousand dollars.

Number of polls taxed, 1097.

Number of polls not taxed, 232.

Amount assessed on each poll, \$3.00.

Number of male dogs, 177.

Number of female dogs, 22.

Number of spayed dogs, 119.

Number of kennels, 4.

ANNUAL TOWN REPORT

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 ABSTRACT FROM ASSESSORS' REPORT TO THE
 STATE ASSESSORS FOR THE YEAR 1951

Livestock	No.	Av. Val.	Total Val.
Horses and mules	114	\$50 70	\$ 5,780 00
Colts, 2 to 3 years	5	75 00	375 00
Steers, oxen, bulls and beef cattle	24	57 50	1,380 00
Cows	664	65 30	43,365 00
Heifers over 2 years old, not yet freshened	59	44 66	2,635 00
Heifers, 18 months	77	40 91	3,150 00
Poultry (over 50 in number)	26,215	67	17,535 00
Total amount			\$74,220 00

ALL OTHER PERSONAL PROPERTY

Stock in trade	\$214,450 00
Unmanufactured materials in mills	20,500 00
Portable mill	600 00
Logs	10,250 00
Lumber	78,810 00
Wood and bark	6,375 00
Boats (56)	2,415 00
Gasoline pumps and attachments (37)	4,325 00
Musical instruments (209)	12,100 00
Radios (1058)	18,745 00
Furniture	7,600 00
Finished products in mills	28,500 00
Tractors (54)	11,500 00
Machinery and equipment	207,715 00
Other property	36,515 00

Total amount	\$650,400 00
Amount of live stock brought forward	74,220 00

Total amount of personal property	\$734,620 00
Railroad property (1)	\$ 9,100 00
Water company property (3)	2,850 00
Light and power company property (1)	65,735 00
Saw mills (2)	6,500 00
Wood working mills (9)	290,400 00
Tannery	85,000 00
Feldspar mill	32,000 00
Cannery	63,000 00
Pickle factory	15,200 00

APPROPRIATION ACCOUNTS

A. General Government

1. TOWN OFFICERS' ACCOUNT

Receipts	
Appropriation	\$ 9,500 00
Transferred from 1950 tax liens	134 52
Total receipts	<u>\$ 9,634 52</u>

Expenditures	
Selectmen's warrants	9,776 30
Overdraft transferred to summary	<u>\$ 141 78</u>

SELECTMEN'S WARRANTS ITEMIZED

Percy L. Turner, selectman	\$2,145 00	
Leroy J. Abbott, selectman	988 00	
Joel A. Foster, selectman	691 00	
Robert T. Smith, treasurer	500 00	
E. Walker Abbott, clerk	250 00	
Elmore C. Edmunds	2,412 48	
Charles Puffer, superintendent of schools	2,714 82	
Oayma J. Colby, member of school board	25 00	
Harold C. Perham, member of school board	25 00	
Austin P. Stearns, member of school board	25 00	
	<u></u>	\$ 9,776 30

2. MISCELLANEOUS ACCOUNT

Receipts	
Appropriation	\$ 3,500 00
Overlay in assessing	9,026 42

Treasurer of State:

Bank stock tax	910 49
Railroad and telegraph tax	177 20
Dog license refund	63 16
Reimbursements on forest fires	69 50
Fee for license	2 00

South Paris Village Corporation:

Rent of hall and office	50 00
Office supplies	4 75
Annie Lehto, rent of Jack Lehto place	108 00
Paris Farmers' Union, stock dividend	5 93
Fees for licenses and permits	60 50
Town farm stumpage	3,050 00
Due on town farm stumpage, transferred from ac- counts receivable	3,000 00
Wilder Merrill, grass on town farm	20 00
Cancelled check	25
Transferred from Civilian Defense account	247 35
Frederick Oja, part of Lawrence Abbott property	207 31

Total receipts	<u>\$20,502 86</u>
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Expenditures

Selectmen's warrants	\$10,468 33
Transferred to 1950 tax liens	1 00
Total expenditures	<u>\$10,469 33</u>
Balance transferred to summary	<u>\$10,033 53</u>

SELECTMEN'S WARRANTS ITEMIZED

Clarence Jackson, care of square	\$ 252 00
Arthur Thurlow, care of dump	780 00
Glenna Gay, bookkeeping	657 00
Edward C. Hibler, serving commitment papers and transportation	40 30
Charles Hammond, serving commitment papers	7 80
D. M. Stewart, M. D., 2 commitment cases	20 00
Edward C. Reeves, M. D., commitment	10 00
Elmer W. Cummings, surveying and town maps	142 44

Treasurer of State:

Aid to dependent children	2,398 48
Aid to sanitorium cases	25 43
Auditing	322 15

Ranger's Store, aid to sanitorium cases	40 59
D. M. Stewart, M. D., aid to sanitorium cases	3 00
N. E. Tel. & Tel. Co	136 45
Central Me. Power Co.	25 22

Percey L. Turner:

Use of car	230 00
Expenses to municipal meeting	9 25
Office supplies	27 25
Postage	13 65

Leroy J. Abbott:

Use of car	160 00
Delivering town reports	13 50

Joel A. Foster:

Use of car	126 40
Sewer pipe	4 62
Expenses to municipal meeting	4 00

West Paris Village Corporation, fires	140 00
West Paris Fire Department, fires	199 50
South Paris Village Corporation, fires	237 00
Paris Village Corporation, fires	8 00
Me. Municipal Association, dues	70 00
George W. Forest, taking care of dog	2 00
Mark's Printing House, office supplies	25 10

Casco Bank & Trust Co.:

Check book, checking charge and box rent	62 53
Rent	500 00

Elmore C. Edmunds:

Tax on Association Bldg., as part of rent	740 00
Posting warrants	10 50
Envelopes	46 88
Clifford's Rexall Store, office supplies	48 71
Earl Bradford, loud speaker at town meeting	5 00
Robert T. Smith, moderator	15 00
Gertrude Abbott, town meeting	6 00
Maud Andrews, postage on town reports	2 00

Advertiser-Democrat:	
Town reports	610 00
Assessors' notices	5 50
Advertising town farm	13 00
Ray's Art Shop, tax demand notices and lien certificates	8 30
W. J. Wheeler & Co., Inc.:	
Treasurer's and collector's bond	160 00
Insurance on town farm	1 50
Workmen's compensation	606 94
Insurance on Paris Hill garage	63 20
Insurance on town garage	59 05
Penley Bros., bulldozing dump	48 00
Turner payroll, work at dump	17 00
Loring, Short & Harmon, office supplies	2 65
James Perry, painting office	77 01
Robert T. Smith:	
Supplies	34 24
Postage	1 15
Expenses to municipal meeting	6 00
Discharging mortgage	50
Legal services	25 55
Conrad W. Lamb, insurance on truck	7 50
Emma E. West:	
Real estate transfer	42 25
Recording deed	3 40
The U. S. Automobile and Truck Guide	9 00
Guy Knightly, running town farm lines	2 00
Ernest F. Shaw:	
Tax bills	19 75
Payroll sheets	12 90
Paris Hardware Co.:	
Supplies	2 63
Steel brooms	9 44
Helene M. Reeves, M. D., health officer for ½ year	100 00
Harry L. Harper, M. D., health officer for ½ year	100 00
Nation's Business, subscription	18 00
William H. Littlehale, fire	5 00
Burgess, Fobes Co., traffic paint	15 84
Armand LaCroix, painting square	35 00

Canadian Nat'l R. R., right of way	1 00
Ray Shorthill:	
Filing cabinet	60 00
Desk lamp	5 00
Sanborn's, express on filing cabinet	1 00
Fred L. Towers Companies, Me. Register	12 50
Evan C. Martin:	
Repairs and ribbon for check writer	4 60
Check writer	75 00
Election payroll	103 00
William Edmunds, rent of hall for election	6 00
May's Drug Store, nurse's supplies	25 85
Foster payroll, neglected cemeteries	12 20
Remington-Rand Inc.:	
Repairs	17 80
Ribbon	1 31
Hiram R. Gatchell, plumbing inspections	114 00
George W. Tuell, work on dump	41 25
Eugene Lowell, envelopes	35 42
Turner payroll, delivering town reports	15 00

B. Health and Sanitation

1. PUBLIC HEALTH NURSE

	Receipts	
Appropriation		\$ 175 00
	Expenditures	
Selectmen's warrants, Treasurer of State of Maine		\$ 175 00
Account balanced.		

C. Highways and Bridges

1. HIGHWAY ACCOUNT

	Receipts	
Appropriation		\$16,000 00
Received for labor		1,825 87
Received for material		119 20
Refund on payroll		82 50
Total receipts		<hr/> \$18,027 57

Expenditures	
Selectmen's warrants	\$13,829 61
Transferred to bushes account	86 85
Paid to equipment account	3,966 31
Transferred to state aid construction	146 00
	<hr/>
Total expenditures	\$18,028 77
	<hr/>
Overdraft transferred to summary	\$ 1 20

SUMMARY OF HIGHWAY EXPENDITURES

South Paris Section:	
Turner payrolls	\$ 5,726 75
Equipment payrolls	2,283 30
Materials	807 49
	<hr/>
	\$ 8,817 54
Paris Hill Section:	
Foster payrolls	\$ 3,575 65
Equipment payrolls	633 50
Materials	429 31
	<hr/>
	\$ 4,638 46
West Paris Section:	
Abbott payrolls	\$ 2,567 07
Equipment payrolls	1,049 51
Materials	723 34
Transferred to bush account	86 85
Transferred to State Aid Construction	146 00
	<hr/>
	\$ 4,572 77

2. SNOW REMOVAL

Receipts	
Appropriation	\$17,000 00
Treasurer of State	1,818 64
Received for labor	136 91
Sale of material	97 25
Refund on freight	9 01
Journal entry	78
	<hr/>
Total receipts	\$19,062 59

Expenditures	
Selectmen's warrants	\$16,113 69
Paid to equipment account	4,040 14
Paid to gas account	162 00
	<hr/>
Total expenditures	\$20,315 83
	<hr/>
Overdraft transferred to summary	\$ 1,253 24

3. STATE AID ROAD

Receipts	
Appropriation	\$ 2,520 00
Transferred from highway account	146 00
Due from state	2,666 00
	<hr/>
Total receipts	\$ 5,332 00
Expenditures	
Selectmen's warrants	5,387 44
	<hr/>
Overdraft, transferred to summary	\$ 55 44

4. SPECIAL RESOLVE ROAD

Receipts	
Due from State of Maine	\$ 900 00
Expenditures	
Selectmen's warrants	\$ 1,802 49
	<hr/>
Overdraft, Dec. 31, 1951	\$ 902 49

5. SPECIAL RESOLVE MAINTENANCE

Receipts	
Appropriation	\$ 700 00
Expenditures	
Transferred to tarring roads account	\$ 700 00
Account balanced.	

6. MAINTENANCE OF UNIMPROVED ROADS

Receipts	
Due from State of Maine	\$ 2,717 40
Expenditures	
Selectmen's warrants	\$ 2,717 40
Account balanced.	

7. CUTTING BUSHES

	Receipts	
Balance, January 1, 1951	\$	232 87
Appropriation		600 00
Transferred from highway account		86 85
		<hr/>
Total receipts	\$	919 72
	Expenditures	
Selectmen's warrants	\$	715 85
Transferred to highway account		25 00
		<hr/>
Total expenditures	\$	740 85
		<hr/>
Balance	\$	178 87

8. TARRING ROADS

	Receipts	
Balance	\$	504 47
Transferred from Special Resolve Maintenance		700 00
Appropriation		6,000 00
Received for labor and material		1,677 63
		<hr/>
Total receipts	\$	8,882 10
	Expenditures	
Payrolls	\$	2,694 55
Tar and materials		5,041 14
Paid to equipment account		1,229 00
		<hr/>
Total expenditures	\$	8,964 69
		<hr/>
Overdraft to summary	\$	82 59

9. SIDEWALKS

	Receipts	
Appropriation	\$	300 00
Received for labor		25 50
		<hr/>
Total receipts	\$	325 50
	Expenditures	
Selectmen's warrants	\$	111 25
		<hr/>
Balance, December 31, 1951	\$	214 25

10. PARIS HILL GARAGE AND LOT

	Receipts	
Balance		\$ 195 84
	Expenditures	
Selectmen's warrants		195 84
Account balanced.		

11. IMPROVEMENT OF OAK AVENUE

	Receipts	
Balance, January 1, 1951		\$ 170 64
No expenditures.		

12. WESTERN SECTION SEWER

	Receipts	
Appropriation		\$ 1,000 00
	Expenditures	
Selectmen's warrants, So. Paris Village Corporation		\$ 1,000 00
Account balanced.		

13. TOWN OF PARIS GAS TANK

	Receipts	
Received from equipment account		\$ 1,619 99
Received from school account		469 82
Received for gas		34 00
Total receipts		\$ 2,123 81
	Expenditures	
Overdraft, January 1, 1951	\$ 87 62	
Selectmen's warrants	2,304 66	
Total expenditures		\$ 2,392 28
Overdraft, Dec. 31, 1951		\$ 268 47
This overdraft represents amount due from school.		

14. HIGHWAY EQUIPMENT

	Receipts	
Balance, January 1, 1951		\$ 1,278 81
Truck No. 1 balance		856 00
Truck No. 2 balance		310 38

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Truck No. 6 balance	818 90
Case tractor shovel balance	67 08
Grader balance	1,049 98
Snow plow wing	75 00
Total receipts	\$4,456 15
Expenditures	
Truck No. 4 overdraft	10 00
Balance, Dec. 31, 1951	\$ 4,446 15

D. Charities and Corrections**1. POOR RELIEF ACCOUNT****a. POOR OF THE TOWN OF PARIS**

	Receipts	
Appropriation		\$12,000 00
Refunded on amounts paid for poor of Paris		256 00
Total receipts		\$12,256 00
	Expenditures	
Selectmen's warrants	\$13,270 61	
Transferred to trust fund interest reserve	35 00	
Transferred to poor—other towns	15 64	
Total expenditures		\$13,321 25
Overdraft transferred to summary		\$ 1,065 25

b. POOR OF THE STATE OF MAINE

	Receipts	
Treasurer of State of Maine		\$ 4,140 25
Transferred from accounts payable		16 30
Transferred from accounts receivable		6 64
Transferred from poor—other towns		27 73
Total receipts		\$ 4,190 92
	Expenditures	
Selectmen's warrants		4,370 32
Overdraft, due from state		\$ 179 40

c. POOR OF OTHER TOWNS

Receipts	
Town of Paris	\$ 216 00
Accounts payable	27 40
Individual, payments on account	56 69
Refund	20 00
Transferred from town of Paris	15 64
Town of Poland	68 69
Town of Otisfield	330 04
Town of Bridgton	320 00
Town of Woodstock	4 15
Town of Harrison	39 39
Town of Buckfield	111 98
Town of Oxford	59 82
Town of Sumner	718 74
Town of Vinalhaven	54 56
Town of Leeds	6 00
Town of Parsonsfield	88 89

Total receipts	<u>\$ 2,137 99</u>
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Expenditures	
Selectmen's warrants	\$ 2,750 65
Transferred to state poor	27 73
Transferred to accounts receivable	289 50
Total expenditures	<u>\$ 3,067 88</u>
Overdraft, due from other towns	\$ 929 89

SUMMARY OF CASES AND EXPENSES FOR POOR RELIEF,
FISCAL YEAR ENDING

DECEMBER 31, 1951

Acct. No.	Town or City Chargeable	Amt. Expended	Located in Town of	Supplemental Assistance	No. in Family
1	Paris	\$ 544 07	Paris		1
2	"	483 00	"		1
3	"	329 15	"	O. A. A.	2

4	"	560 91	"		5
5	"	775 00	"	O. A. A.	1
6	"	109 83	"		2
7	"	127 20	"	O. A. A.	1
8	"	68 00	"	O. A. A.	3
9	"	248 28	"	O. A. A.	1
10	"	584 75	"	Vet.	7
11	"	573 38	"		6
12	"	170 33	"	Vet.	2
13	"	101 23	"		1
14	"	197 68	"	A. D. C.	7
15	"	276 67	Norway	A. D. C.	5
16	"	235 25	"		2
17	"	10 00	Paris		1
18	"	406 58	"		8
19	"	63 20	"	Vet.	2
20	"	210 33	"		11
21	"	556 74	Portland		3
22	"	157 25	"	Vet.	3
23	"	20 00	Oxford		2
24	"	914 54	Temple		5
25	"	451 61	Poland		7
26	"	652 96	"		4
27	"	250 00	Paris		1
28	"	36 00	"	O. A. A.	1
29	"	1,936 82	Bethel		14
30	"	278 65	Augusta		2
31	"	243 40	Paris		2
32	"	497 67	"		9
33	"	72 07	"	Vet.	5
34	"	23 25	"		4
35	"	19 91	"	Vet.	4
36	"	18 00	Bethel	O. A. A.	1
37	"	120 00	Paris	O. A. A.	1
38	"	90 00	"	O. A. A.	1
39	"	3 75	(Tramps)		5
40	"	13 95	Paris		1
41	"	47 00	"	O. A. A.	1
42	"	82 40	Portland	Vet.	3
43	"	160 86	Paris	Vet.	3
44	"	46 82	"	O. A. A.	1

45	"	292 15	"		1
46	"	20 00	"		1
47	"	40 00	"	O. A. A.	1
48	"	21 56	"	O. A. A.	1
49	"	30 54	"	Vet.	5
50	"	11 59	"		2
51	"	93 92	"		2
52	"	23 00	"		1
53	"	20 00	"		1
54	State	26 85	"		1
55	"	1,607 66	"		2
56	"	299 87	"		1
57	"	227 05	"		1
58	"	778 81	"		2
59	"	553 83	"		2
60	"	739 55	"		2
61	"	22 12	"		3
62	"	67 35	"		2
63	Norway	27 73	"		2
64	State	10 00	"		1
65	"	9 50	"		4
66	Sumner	816 38	"		13
67	Otisfield	216 00	"		4
68	Oxford	111 95	"	O. A. A.	2
69	Vinalhaven	78 14	"		1
70	Buckfield	390 44	"		1
71	Rumford	15 00	"		3
72	Bridgton	337 18	"	O. A. A.	1
73	Poland	57 74	"	Vet.	3
74	Harrison	39 39	"	Vet.	3
75	Woodstock	4 15	"	O. A. A.	1
76	Buckfield	72 00	"	O. A. A.	1
77	Parsonsfield	299 59	"		5
78	Leeds	6 00	"		1
79	Bethel	40 00	"	O. A. A.	1
80	Woodstock	24 00	"		3
81	Farmington	15 65	"	A. D. C.	3
82	Chelsea	93 04	"		6
83	Norway	60 44	"	Vet.	8
84	Gray	12 10	"		2
85	New Gloucester	11 75	"	O. A. A.	1
86	Bethel	2 12	"		3
87	Fairfield	31 95	"		2

2. SPECIAL ACCOUNTS**a. EFFIE SWAN ACCOUNT**

Receipts

Balance, January 1, 1951	\$ 298 81
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Expenditures

Selectmen's warrants	186 00
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Balance, Dec. 31, 1951	\$ 112 81
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b. ELLA FROST ACCOUNT

Receipts

Balance, January 1, 1951	\$ 128 29
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Received from mortgage loans	500 00
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Total receipts	\$ 628 29
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Expenditures

Selectmen's warrants	460 29
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Balance, Dec. 31, 1951	\$ 168 00
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c. I. H. MACE ACCOUNT

Receipts

Received from mortgage loans	\$ 1,000 00
------------------------------	-------------

Expenditures

Selectmen's warrants	551 50
----------------------	--------

Balance, Dec. 31, 1951	\$ 448 50
------------------------	-----------

E. Education**1. COMMON SCHOOL**

Receipts

Balance January 1, 1951	\$13,403 97
-------------------------	-------------

Appropriation	54,656 78
---------------	-----------

Other receipts	21,359 78
----------------	-----------

Total receipts	\$89,420 53
----------------	-------------

Expenditures

Selectmen's warrants	\$74,397 60
----------------------	-------------

Transferred to insurance account	583 53
----------------------------------	--------

Total expenditures	74,981 13
--------------------	-----------

Balance, December 31, 1951	\$14,439 40
----------------------------	-------------

2. HIGH SCHOOLS

	Receipts	
Balance January 1, 1951		\$ 9,363 35
Appropriation		32,936 65
Other receipts		24,651 08
Total receipts		\$66,951 08
	Expenditures	
Selectmen's warrants		54,118 48
Balance, December 31, 1951		\$12,832 60

3. HIGH SCHOOL TRANSPORTATION

	Receipts	
Balance January 1, 1951		\$ 1,090 00
	Expenditures	
Selectmen's warrants		450 00
Balance, December 31, 1951		\$ 640 00

4. TEXTBOOKS

	Receipts	
Balance January 1, 1951		\$ 45 77
Appropriation		3,500 00
Other receipts		248 28
Total receipts		\$ 3,794 05
	Expenditures	
Selectmen's warrants		3,382 42
Balance December 31, 1951		\$ 411 63

5. SUPPLIES

	Receipts	
Balance January 1, 1951		\$ 932 27
Appropriation		3,250 00
Other receipts		382 27
Total receipts		\$ 4,564 54
	Expenditures	
Selectmen's warrants		3,479 58
Balance December 31, 1951		\$ 1,084 96

6. REPAIRS

	Receipts	
Balance		\$ 93 86
Appropriation		4,500 00
Other receipts		45 75
		<hr/>
Total receipts		\$ 4,639 61
	Expenditures	
Selectmen's warrants		4,601 33
		<hr/>
Balance		\$ 38 28

7. INSURANCE

	Receipts	
Balance January 1, 1951		\$ 37 74
Appropriation		1,861 60
Transferred from C. S. account		583 53
		<hr/>
Total receipts		\$ 2,482 87
	Expenditures	
Selectmen's warrants	\$ 2,343 96	
Transferred to C. S. account	106 36	
	<hr/>	
Total expenditures		2,450 32
		<hr/>
Balance		\$ 32 55

8. PERMANENT SCHOOL EQUIPMENT

	Receipts	
Balance January 1, 1951		\$ 25 54
Appropriation		2,500 00
		<hr/>
Total receipts		\$ 2,525 54
	Expenditures	
Selectmen's warrants		1,864 22
		<hr/>
Balance		\$ 661 32

9. WATER, LIGHTS AND TELEPHONE

	Receipts	
Balance January, 1, 1951		\$ 660 87
Appropriation		2,175 00
Other receipts		198 37
		<hr/>
Total receipts		\$ 3,034 24

	Expenditures	
Selectmen's warrants		\$ 2,421 32
Balance		<u>\$ 612 92</u>

10. DENTAL HYGIENE

	Receipts	
Balance January 1, 1951		\$ 144 00
No expenditures.		

11. WEST PARIS REPAIRS

	Receipts	
Balance January 1, 1951		\$ 79 69
	Expenditures	
Selectmen's warrants		79 69
Account balanced.		<u></u>

12. SURVEY COMMITTEE

	Receipts	
Balance January 1, 1951		\$ 500 00
No expenditures.		

13. MAINE STATE RETIREMENT SYSTEM ACCT.

	Receipts	
Deductions from payrolls		\$ 4,689 35
	Expenditures	
Selectmen's warrants		4,689 35
Account balanced.		<u></u>

14. SPECIAL REPAIR ACCOUNT

	Receipts	
Appropriation		\$ 945 76
	Expenditures	
Selectmen's warrants		945 76
Account balanced.		<u></u>

15. MEDICAL INSPECTION

	Receipts	
Appropriation		\$ 300 00
No expenditures.		

16. HIGH SCHOOL BUILDING FUND

	Receipts	
Appropriation		\$10,000 00
No expenditures.		

F. Unclassified**1. MEMORIAL DAY**

	Receipts	
Appropriation		\$ 200 00
	Expenditures	
Selectmen's warrants		172 05
		<hr/>
Balance transferred to summary		\$ 27 95

2. MAINE PUBLICITY

	Receipts	
Appropriation		\$ 100 00
	Expenditures	
Selectmen's warrants		100 00
		<hr/>
Account balanced.		

3. BENSON LAND

	Receipts	
Appropriation		\$ 1,000 00
	Expenditures	
Selectmen's warrants		1,000 00
		<hr/>

4. WAR MEMORIAL—WEST PARIS

	Receipts	
Transferred from Reserve for Capital		
Reserve Funds		\$ 1,000 00
	Expenditures	
Selectmen's warrants		1,000 00
		<hr/>
Account balanced.		

5. WAR MEMORIAL—SOUTH PARIS

	Receipts	
Transferred from Reserve for Capital Reserve Funds		\$ 3,000 00
	Expenditures	
Selectmen's warrants		2,850 92
		<hr/>
Balance December 31, 1951		\$ 149 08

6. CIVILIAN DEFENSE

	Receipts	
Appropriation		\$ 1,000 00
	Expenditures	
Transferred to miscellaneous account	\$ 247 35	
Selectmen's warrants	311 72	
		<hr/>
Total expenditures		559 07
		<hr/>
Balance December 31, 1951		\$ 440 93

7. SOCIAL SECURITY

	Receipts	
Appropriation		\$ 500 00
Social Security payrolls		6 77
		<hr/>
Total receipts		\$ 506 77
	Expenditures	
Selectmen's warrants		117 06
		<hr/>
Balance December 31, 1951		\$ 389 71

G. Interest Account

	Receipts	
Appropriation		\$ 800 00
Elmore C. Edmunds, interest on tax collections		74 96
Interest collected on tax deeds and liens		101 40
Interest included in 1949 tax liens		3 00
Interest included in 1950 tax liens		42 01
Transferred from reserve for capital resurve fund		226 00
		<hr/>
Total receipts		\$ 1,247 37

Expenditures	
Transferred to temporary loans	\$ 465 60
Selectmen's warrants	99 00
Transferred to 1950 tax liens	5 06
	<hr/>
Total expenditures	569 66
	<hr/>
Balance transferred to summary	\$ 677 71

H. Reduction of Town Debt

1. TEMPORARY LOANS

Receipts	
Casco Bank & Trust Co., loans	\$49,534 40
Transferred from interest account	465 60
	<hr/>
Total receipts	\$50,000 00
Expenditures	
Selectmen's warrants, payment of loans	\$50,000 00
Account balanced.	

I. Taxes

1. STATE TAX

Receipts	
Appropriation	\$22,087 32
Expenditures	
Selectmen's warrants, Treasurer of State	\$22,087 32
Account balanced.	

2. COUNTY TAX

Receipts	
Appropriation	\$10,103 31
Expenditures	
Selectmen's warrants, County treasurer	\$10,103 31
Account balanced.	

3. 1951 EXCISE TAX

	Receipts	
Balance, January 1, 1951		\$ 2,064 82
Elmore C. Edmunds, collector		17,028 63
Total receipts		<u>\$19,093 45</u>

	Expenditures	
Selectmen's warrants:		
E. C. Edmunds, collector	\$ 200 00	
South Paris Village Corporation	1,544 76	
West Paris Village Corporation	178 08	
Paris Village Corporation	75 12	
Refunds of tax paid in error	17 02	
Total expenditures		<u>\$ 2,014 98</u>
Balance transferred to summary		<u>\$17,078 47</u>

4. 1952 EXCISE TAX

	Receipts	
E. E. Edmunds, collector		\$ 1,163 60
No expenditures.		

6. SUPPLEMENTAL TAXES

	Receipts	
Elmore Edmunds, 1951 taxes	\$ 202 61	
1950 taxes	150 40	
Total receipts, transferred to summary		<u>\$ 353 01</u>

7. OVERLAY

	Receipts	
Appropriation, overlay in assessing		\$ 9,026 42
	Expenditures	
Transferred to miscellaneous account		\$9,026 42
Account balanced.		

8. ABATEMENTS

	Receipts	
Appropriation		\$ 300 00

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Expenditures	
E. C. Edmunds, abatements, 1949 taxes	\$ 9 27
1950 taxes	77 00
1951 taxes	122 40
Total expenditures	208 67
Balance transferred to summary	\$ 91 33

9. 1951 TAXES

Debits	
Commitment	\$231,037 84
Supplemental taxes	202 61
Selectmen's warrant	2 80
Transferred to accounts payable	10
Total debits	\$231,243 35
Credits	
Cash of E. S. Edmunds, collector	\$211,741 76
Uncollected, Dec. 31, 1951	\$ 19,501 59

10. 1950 TAXES

Debits	
Balance, January 1, 1951	\$ 18,929 64
Supplemental taxes	150 40
Total debits	\$19,080 04
Credits	
E. C. Edmunds, collector	\$16,037 85
Transferred from 1950 tax liens	2,788 44
Total credits	18,826 29
Uncollected, December 31, 1951	\$ 253 75

11. 1949 TAXES

Debits	
Balance, January 1, 1951	\$ 32 24
Credits	
E. C. Edmunds, collector	\$ 32 24
Account balanced.	

12. 1950 TAX LIENS

Debits		
Liens filed by collector		\$ 2,830 45
Cost and interest included		193 52
A. B. Abbott, insurance		14 50
Total debits		<u>\$ 3,038 47</u>
Credits		
Cash payment received during year	\$ 1,753 50	
Transferred to tax acquired property	141 59	
Transferred from interest account	5 06	
Transferred from miscellaneous account	1 00	
Total credits		<u>1,901 15</u>
Balance, liens on file Dec. 31, 1951		<u>\$ 1,137 32</u>

13. 1949 TAX LIENS

Debits		
Balance January 1, 1951		\$ 2,114 20
Transferred to interest account		3 00
Total debits		<u>\$ 2,117 20</u>
Credits		
Cash payments received during year	\$ 993 56	
Transferred to tax acquired property	129 76	
Total credits		<u>1,123 32</u>
Balance, liens on file Dec. 31, 1951		<u>\$ 993 88</u>

14. 1948 TAX LIENS

Debits		
Balance, January 1, 1951		\$ 258 54
Credits		
Transferred to tax acquired property		121 89
Balance, liens on file Dec. 31, 1951		<u>\$ 136 65</u>

15. 1949 TAX LIENS

Debits		
Balance, January 1, 1951		\$ 221 89

Credits	
Cash payments received during year	\$ 53 71
Transferred to tax acquired property	141 67
	<hr/>
Total credits	195 38
	<hr/>
Balance, liens on file Dec. 31, 1951	\$ 26 51

16. 1946 TAX LIENS

Debits	
Balance, January 1, 1951	\$ 91 94
Credits	
Transferred to tax acquired property	84 97
	<hr/>
Balance, liens on file Dec. 31, 1951	\$ 6 97

17. 1945 TAX LIENS

Debits	
Balance, January 1, 1951	\$ 75 90
Credits	
Transferred to tax acquired property	\$ 75 90
Account balanced.	

18. 1944 TAX LIENS

Debits	
Balance, January 1, 1951	\$ 114 27
Credits	
Transferred to tax acquired property	\$ 78 89
Transferred from tax lien reserve	35 38
	<hr/>
Total credits	\$ 114 27
Account balanced.	

19. TAX LIENS PRIOR TO 1944

Debits	
Balance, January 1, 1951	\$ 467 92
Credits	
Transferred to tax acquired property	\$ 453 73
Transferred from tax lien reserve	14 19
	<hr/>
Total credits	\$ 467 92
Account balanced.	

20. 1935 TAX DEEDS

	Debits	
Balance January 1, 1951		\$ 160 00
	Credits	
Transferred to tax acquired property		100 00
		<hr/>
Balance, Dec. 31, 1951		\$ 60 00

21. 1934 TAX DEEDS

	Debits	
Balance, January 1, 1951		\$ 223 14
	Credits	
Transferred to tax acquired property		106 00
		<hr/>
Balance, Dec. 31, 1951		\$ 117 14

22. 1933 TAX DEEDS

	Debits	
Balance, January 1, 1951		\$ 172 00
	Credits	
Transferred to tax acquired property		80 00
		<hr/>
Balance, Dec. 31, 1951		\$ 92 00

23. 1932 TAX DEEDS

	Debits	
Balance, January 1, 1951		\$ 74 18
No credits.		

24. 1931 TAX DEEDS

	Debits	
Balance, January 1, 1951		\$ 225 00
	Credits	
Transferred to tax acquired property		100 00
		<hr/>
Balance, Dec. 31, 1951		\$ 125 00

25. PROPERTY ACQUIRED BY TAX DEEDS OR TAX LIENS

	Debits	
Balance, January 1, 1951		\$ 686 56
Acquired by tax liens and tax deeds		1,577 67
		<hr/>
Total debits		\$ 2,264 23
	Credits	
Sale of tax acquired property		92 69
		<hr/>
Balance, Dec. 31, 1951		\$ 2,171 54

SUMMARY OF OVERDRAFTS AND UNEXPENDED BALANCES

	Overdraft	Unexpended
Town officers	\$ 141 78	\$
Miscellaneous		10,033 53
Highways	1 20	
Snow	1,253 24	
Tarring roads	82 59	
State aid roads	55 44	
Poor—Town of Paris	1,065 25	
Interest account		677 71
Supplemental taxes		353 01
Memorial Day		27 95
Abatements		91 33
Excise tax		17,078 47
	<hr/>	<hr/>
	\$ 2,599 50	\$28,262 00
Ne unexpended to surplus	25,262 00	
	<hr/>	<hr/>
	\$28,262 00	\$28,262 00

Respectfully submitted,

JOEL A. FOSTER,
PERCY L. TURNER,
LEROY J. ABBOTT,
Selectmen of Paris.

State Department of Audit

AUGUSTA

February 8, 1952

Board of Selectmen
Paris
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Paris have been audited for the fiscal year ended December 31, 1951.

The examination was made by Auditor S. S. Davis in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,
State Auditor.

FMB/emb

COMMENTS

TOWN OF PARIS

January 1, 1951 to December 31, 1951

An audit has been completed of the books and records of the Town of Paris for the year ended December 31, 1951. The audit included an examination of the records maintained by the Selectmen, Assessors, Treasurer, Tax Collector and Town Clerk.

The result of the audit indicates that the following suggestions appear worthy of consideration by the Town Officials:

All unexpended balances carried forward from year to year, except those expressly designated by law as carrying balances, should be reappropriated by vote at open town meeting.

Consideration should be given to obtaining competitive bids on purchases of large quantities and amounts.

Licenses and permits, issued by the Selectmen should be numbered at time of printing.

Unpaid real estate taxes secured by tax liens which have matured should be transferred to a tax acquired property account.

All transfers between accounts should be recorded by journal entries rather than to clear through the Treasurer's cash account.

Capital reserve fund monies deposited in banks should be made in accordance with the provisions of Chapter 80, Section 132, of the Revised Statutes of 1944, which reads in part, as follows: ". . . All moneys in said fund shall be either deposited in savings banks, trust companies, or national banks in this state, the deposit in any one bank in no case to exceed \$5,000.00 . . ."

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by \$25,662.50. However, overdrafts were noted in various appropriation accounts. More particularly in the snow removal and town poor accounts, totaling \$1,253.24 and \$1,065.25

respectively. Unexpended and overdraft balances are summarized as follows:

Unexpended Balances	\$28,262 00
Overdrafts	2,599 50

Net Unexpended Balances	\$25,662 50
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The Department of Attorney General has advised that overdrafts are not permitted by statute except in certain instances where emergencies arise in highway activities, and then only to the extent of 15% of the highway appropriation.

In accordance with the result of the vote on Article 40, at the annual meeting on March 5, 1951, the Selectmen sold the stumpage on the Paris Town Farm for \$6,050.00. The agreement between the purchaser and the Town stipulated that the full contract price be paid on or before December 31, 1951. The records indicated, however, that \$3,000.00 was due on the contract at December 31, 1951, therefore, this amount is included in accounts receivable.

The capital reserve fund operations were reviewed and it was determined that the War Memorial Funds were expended during the year as follows:

War Memorial—West Paris	\$1,000 00
War Memorial—South Paris	3,000 00

Total Expenditures	\$4,000 00
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Accumulated Interest (Transferred to Interest Account)	226 00
--	--------

Total War Memorial Funds	\$4,226 00
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Authority for the expenditure of \$4,000.00 for the War Memorials was granted under Articles 28 and 29, at the annual town meeting. However, the articles did not specify as to the disposition of the accumulated interest on the fund.

In connection with the capital reserve fund operations, under Article 11, at the annual meeting, it was voted to transfer \$10,000.00 of the unappropriated surplus to the School Building Fund.

A comparative statement of revenues and expenditures, (Exhibit B), disclosed that for the 1951 year, revenues exceeded those of the previous year by \$30,283.48. Expenditures for the same period increased by \$11,909.30. The factors contributing to these differences were reviewed with no exceptions noted. Following is a summary of the differences as compared with those of the 1950 year:

Increased Revenues	
Real Estate, Personal and Poll Taxes	\$17,843 64
Excise Taxes	1,004 91
State of Maine	931 80
Sale of Stumpage—Town Farm	6,050 00
Charity Reimbursements	1,918 24
Tarring	1,616 65
Labor and Materials	1,418 07
	<hr/>
	30,783 31
Less—Other Accounts (Net)	499 83
	<hr/>
Net Increase	\$30,283 48
Increased Expenditures	
Education	\$ 5,869 13
Charities	3,146 26
Unclassified	5,020 44
	<hr/>
	14,035 83
Less—Other Accounts (Net)	2,126 53
	<hr/>
Net Increase	\$11,909 30

At the year end the unappropriated surplus amounted to \$65,778.48, or a net increase of \$15,844.50, as compared with the preceding year. This increase was occasioned principally by the excess of available funds over expenditures totaling \$25,662.50 less an authorized transfer of \$10,000.00 to the Capital Reserve Fund.

The examination included verification of accounts receivable, tax, and tax lien accounts. The examination further included a review of insurance policies and surety bonds of the Town Officials. Corporate surety bonds were furnished by the Hartford Accident and Indemnity Company and covered the following officials:

Tax Collector	\$12,000 00
Treasurer	\$20,000 00

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at December 31, 1951, and the result of its operations for the year then ended.

TOWN OF Comparative

December 31, 1951

December 31, 1950

GENERAL

ASSETS

Cash in Bank	\$74,589 43	\$52,726 78
Accounts Receivable (Schedule A-1)	10,657 70	1,996 11
Taxes Receivable (Schedule A-2)	19,755 34	18,961 88
Tax Liens (Schedule A-3)	\$2,301 33	\$ 3,344 66
Less—Reserve for Losses	30 68	116 98
	<hr/>	<hr/>
	2,270 65	3,227 68
Tax Deeds (Schedule A-4)	468 32	854 32
Less—Reserve for Losses	234 16	416 16
	<hr/>	<hr/>
	234 16	438 16
Tax Acquired Property (Schedule A-5)	2,171 54	686 56
Mortgages Receivable (Schedule A-6)	4,500 00	3,099 00
Investments (Schedule A-7)	10 00	10 00
	<hr/>	<hr/>
TOTAL—GENERAL FUND	\$114,188 82	\$81,146 17

TRUST AND

ASSETS

Time Deposits:		
Capital Reserve Fund (Sch. A-10)	\$20,209 36	\$14,126 45
Trust Funds (Sch. A-12)	8,592 32	7,897 70
	<hr/>	<hr/>
	\$ 28,801 68	\$22,024 15
Trust Fund Investments (Sch. A-12)	6,500 00	7,500 00
Due from General Fund (Sch. A-8)	1 00	
	<hr/>	<hr/>
TOTAL—TRUST AND RESERVE FUNDS	\$ 35,302 68	\$29,524 15

PARIS
Balance Sheet

EXHIBIT A

	Dec. 31, 1951	Dec. 31, 1950
FUND		
LIABILITIES		
Accounts Payable (Schedule A-8)	\$ 730 41	\$ 475 30
Deferred Revenue (Schedule A-9)	1,163 60	2,064 82
RESERVES		
Authorized Expenditures (Exhibit D)	46,516 33	28,672 07
SURPLUS		
Unappropriated (Exhibit C)	65,778 48	49,933 98
TOTAL—GENERAL FUND	<hr/> \$114,188 82	<hr/> \$81,146 17

RESERVE FUNDS

LIABILITIES		
Capital Reserve Fund—School (Sch. A-11)	\$20,209 36	\$14,126 45
Trust Fund Principals (Schedule A-12)	13,947 13	14,372 13
Trust Fund Unexpended Income (Sch. A-12)	996 19	1,025 57
Due General Fund (Schedule A-1)	150 00	

TOTAL—TRUST AND RESERVE FUNDS	<hr/> \$35,302 68	<hr/> \$29,524 15
--	-------------------	-------------------

Comparative Statement Of Revenues and Expenditures

YEARS ENDING DECEMBER 31, 1951, 1950 AND 1949

REVENUES:

	1951	1950	1949
Real Estate, Personal and Poll Taxes	\$231,037 84	\$213,194 20	\$202,710 96
Excise Taxes	17,078 47	16,073 56	15,005 02
Supplemental Taxes	353 01	333 48	408 79
State of Maine	52,452 93	51,521 13	44,035 24
Sale on Stumpage—Town Farm	6,050 00		
Licenses and Permits	60 50	17 50	69 50
Rent	158 00		
Gain on Sale of Tax Acquired Property	207 31		
Sale of Supplies	520 96	366 11	907 45
Rental of Equipment	10,953 83	12,011 98	9,957 69
Sale of Gasoline	2,123 81	2,148 20	1,677 90
Tuition	7,859 01	7,405 73	5,439 40
Charity Reimbursements	3,308 24	1,390 00	2,164 12
Tarring	1,677 63	60 98	1,222 36
Interest	543 08	254 87	305 12
Sale of Schoolhouse		125 00	125 00
Tax Lien Costs	134 52		
Labor and Materials	1,418 07		
Snow Removal	243 17		
Miscellaneous	502 25	1,496 41	1,568 96
TOTAL REVENUES	336,682 63	306,399 15	285,597 51

ADD:

Transfers from Capital Reserve Fund 4,000 00
 Appropriations from Surplus 10,000 00
 Carrying Balances Expended
 Deferred Charge

5,000 00
 3,142 64
 1,440 68

TOTAL

350,682 63

294,038 19

DEDUCT:

Revenues Applicable to Appropriation
 Carrying Balances

17,844 26

4,131 03

TOTAL AVAILABLE FUNDS

\$332,838 37

\$314,541 79

\$289,907 16

EXPENDITURES:

General Government
 Health and Sanitation
 Highways and Bridges
 Charities
 Education
 Cemeteries
 Interest
 Special Assessments
 Unclassified

20,245 63
 1,175 00
 68,434 09
 20,716 08
 148,084 36
 45 75
 491 90
 30,481 10
 739 98

18,686 00
 175 00
 71,838 25
 16,776 56
 134,105 78

TOTAL EXPENDITURES

297,175 87

285,266 57

275,228 49

ADD:

Transfer to Capital Reserve Fund 10,000 00

11,000 00

1,000 00

TOTAL

\$307,175 87

\$296,266 57

\$276,228 49

EXCESS OF AVAILABLE FUNDS OVER
 EXPENDITURES

\$ 25,662 50

\$ 18,275 22

\$ 13,678 67

Statement of Departmental Operations

YEAR ENDED DECEMBER 31, 1951

	Balances 1/1/51	Appro- riations	Cash Receipts	Other Credits	Total Available	Disburse- ments	Other Charges	Transfers	Over- draft	Balances-Lapsed Unex- pected	Balances Forward
GENERAL											
GOVERNMENT											
Town Officers	\$	9,500 00		\$	134 52 \$	9,634 52 \$	9,776 30		\$	141 78	
Miscellaneous		3,500 00	\$ 4,729 09	3,000 00	11,229 09	10,468 33 \$		1 00	\$9,273 77	\$10,033 53	
		13,000 00	4,729 09	3,134 52	20,863 61	20,244 63	1 00	9,273 77	141 78	10,033 53	
HEALTH AND SANITATION											
Public Health Nurse		175 00			175 00	175 00					
Western District		1,000 00			1,000 00	1,000 00					
Sewer		1,175 00			1,175 00	1,175 00					
HIGHWAYS AND BRIDGES											
Highways		16,000 00	2,027 57		18,027 57	13,829 61	3,966 31	232 85	1 20		
Snow Removal		17,000 00	2,061 81		19,061 81	16,112 91	4,202 14		1,253 24		
Tarring Roads	\$	6,000 00	1,677 63		8,182 10	7,735 69	1,229 00	700 00	82 59		
Cutting Bushes		600 00			832 87	715 85	25 00	86 85			
Paris Hill Ga- rage & Lot					195 84	195 84					\$ 178 87

[illegible]

	Balances 1/1/51	Appro- rations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	Transfers	Over- draft	Unex- pected	Balances-Lapsed Forward
Supplies	932 27	3,250 00	382 27		4,564 54	3,479 58					1,084 96
Repairs	93 86	4,500 00	45 75		4,639 61	4,601 33					38 28
Insurance	37 74	1,861 60			1,899 34	2,343 96		477 17			32 55
Permanent School Equipment	25 54	2,500 00			2,525 54	1,864 22					661 32
Water, Lights and Telephone	660 87	2,175 00	198 37		3,034 24	2,421 32					612 92
Dental Hygiene	144 00				144 00						144 00
Repairs West Paris Schoolhouse	79 69				79 69	79 69					
School Survey Committee	500 00				500 00						500 00
Medical Inspection Capital Reserve Fund—School High School Construction		945 76 300 00 10,000 00			945 76 300 00 10,000 00	945 76					300 00
		10,000 00			10,000 00	10,000 00					10,000 00
INTEREST	26,377 06	116,625 79	46,779 17	10,000 00	199,782 02	158,084 36		0 00			41,697 66
General SPECIAL ASSESSMENTS		800 00	402 36	45 01	1,247 37	99 00	470 66			677 71	

[illegible]

EXHIBIT E

1951 Valuation, Assessment and Collection

YEAR ENDED DECEMBER 31, 1951

VALUATION:	Real Estate	Personal Estate	Total
Resident	\$2,042,820 00	\$609,215 00	\$2,652,035 00
Non-Resident	300,220 00	125,405 00	425,625 00
TOTAL VALUATION	\$2,343,040 00	\$734,620 00	\$3,077,660 00

ASSESSMENT:

Valuation x rate \$3,077,660.00 x .074 \$227,746 84
 1,097 polls @ \$3.00 3,291 00

Tax Commitment	231,037 84
Supplemental Taxes	202 61
Overpayments	2 90

**TOTAL ASSESSMENT CHARGED
TO COLLECTOR**

\$ 231,243 35

COLLECTIONS AND CREDITS:

Cash Collections	211,635 47
Abatements	106 29

TOTAL COLLECTIONS AND CREDITS**211,741 76**

1951 TAXES RECEIVABLE, December 31, 1951 \$ 19,501 59

COMPUTATION OF ASSESSMENT

TAX COMMITMENT (as above) \$ 231,037 84

REQUIREMENTS:

Appropriations	\$ 189,820 79
State Tax	22,087 32
County Tax	10,103 31

TOTAL REQUIREMENTS**222,011 42****OVERLAY****\$ 9,026 42**

EXHIBIT F

Statement of Cash Receipts and Disbursements

YEAR ENDED DECEMBER 31, 1951

CASH BALANCE—January 1, 1951	\$ 52,726 78
------------------------------	--------------

ADD—CASH RECEIPTS:

Tax Collections—

Current Year	\$211,635 47
Prior Years	15,967 71

Total Tax Collections	\$227,603 18
Tax Liens	2,800 77
Tax Acquired Property	92 69

Excise Taxes:

1951 Receipts, Numbers	
147 to 2044	17,028 63
1952 Receipts, Numbers	
1 to 100	1,163 60

Total Excise Taxes	18,192 23
Departmental (Exhibit D)	70,748 65

Other Receipts:

Accounts Receivable	1,593 24
Mortgage Receivable	99 00
Teachers' Pensions (contra)	4,689 35
Tax Anticipation Notes	49,534 40
Trust Funds	575 00
Trust Fund Income	558 45

Total Other Receipts	57,049 44
----------------------	-----------

TOTAL CASH RECEIPTS	376,486 96
---------------------	------------

TOTAL AVAILABLE	429,213 74
-----------------	------------

DEDUCT—CASH DISBURSEMENTS:

Departmental (Exhibit D)	295,328 94	
Tax Anticipation Notes	50,000 00	
Teachers' Pensions (contra)	4,689 35	
Excise Tax Collector's Salary	200 00	
Excise Taxes—Paid to Paris Village Corp	1,797 96	
Excise Tax Refunds	17 02	
Accounts Payable	1,202 29	
Trust Funds Invested	575 00	
Trust Fund Income Expended	737 45	
Refunds on Taxes	2 80	
Refunds on Tax Liens	73 50	
TOTAL CASH DISBURSEMENTS		354,624 31
CASH BALANCE—December 31, 1951		\$ 74,589 43

SCHEDULE A-2

Taxes Receivable

DECEMBER 31, 1951

1951 Taxes	\$19,501 59
1950 Taxes	253 75
Total	\$19,755 34

Detail of taxes receivable on file in the State Department of Audit.

TOWN OF PARIS

Detail of 1951 Taxes Receivable

DECEMBER 31, 1951

RESIDENT:

*Abbott, Arthur B. (tenant in possession)	\$119 51
*Abbott, Elizabeth Truth	30 71
Abbott, Lawrence	1 11
Allen, Herbert	3 00
*Allen, John M.	130 87
*Allen, Simone	81 40
Archibald, Perley	3 00
Austin, Ray	4 11
Ayer, Leonard Eugene	1 11
*Backstrom, Henry A. and Ethel E.	55 50
Bailey, Bernard	4 11
*Barker, Lee	25 90
*Barnett, Amos	29 60
*Bartlett, Irving O. and Gladys E.	362 60
Bennett, John	4 11
*Benson, Gerald	3 00
Billings, Earle	14 80
Birney, Linwood E.	25 90
Bisbee, Norman	4 81
*Bland, Madge, W.	7 40
Bonney, Corry	37 00
Bonney, Owen H.	23 31
Bonney, Ronald W.	3 00
*Boyce, Bruce	4 11
Boyce, George P.	3 00
Boyce, George P. and Gladys H.	81 40
Bradford, Leon E.	43 60
*Bray, Abijah	4 11
Brett, Theodore R.	133 20
Brinck, Annetta M.	148 00
Brooks, Ellsworth	8 51
Brooks, Ralph	81 40
Brown, Walter C.	33 71
Bryant, Guy	4 11

Bryant, Gerald	29 60
Bryant, Joseph	11 10
Buck, Alan L.	4 07
Buck, Chester T.	11 51
*Buck, Ray	3 00
*Buck, Othie	32 00
Buehl, John W. and Lillian G.	81 40
Buehl, John W.	4 11
*Burgess, Charles	129 91
*Card, Frank M.	3 00
*Carpenter, Wesley	3 00
Carro, Joseph	3 00
Chamberlain, Dorothy	22 20
Chambers, David	3 00
Cohen, Max	5 59
Colby, Robert C.	39 22
Cole, Hiram S.	292 30
Cole, Mary	30 71
Cole, Orin	3 00
Conant, Olive K.	345 21
*Connell, Warren	3 00
Crane, Sidney C. and Evelyn M.	99 90
*Crocker, Erland	4 11
Cummings, Arthur R. and Doris L.	111 00
*Cummings, Arthur R., West Paris	4 11
*Cummings, Alanson	167 20
*Cummings, B. F., Heirs	28 80
Cummings, John A.	41 81
*Cummings, R. Leslie	4 11
*Cummings, Ralph	3 00
Curtis, Ethel L.	111 00
Cutting, I. B. and Mabel Ryder	107 30
Cutting, I. B.	4 11
Cutting, Winfield P.	74 00
Damon, Charles	51 80
Damon, Charles, Jr.	3 00
*Damon, Rita G.	14 80
*Damon, Lewis	3 00
*Daniels, Alfred M.	163 91
Daniels, William and Mark	14 80
Dexter, Bernard	11 51
Diamant, Edward	4 11
*Dubois, Alphonse	4 11
Estabrook, Payson	24 82

Estes, Earle S.	4 81
Estes, Leslie S. and Martha J.	74 00
Farr, Raymond	48 51
Farrar, Glenn	3 00
Farrar, Cleon C.	8 55
*Field, Arthur T. and Delores L.	88 80
Field, Benjamin B.	1 11
Field, Benjamin B. and Flora W.	66 60
*Flagg, Jessie L.	44 40
Flint, Maurice	4 11
*Frost, Leroy C.	4 11
Gammon, Francis M.	44 40
Goddard, Alvin	3 00
Gordon, Harry	4 11
*Gordon, Harry Merle	4 11
*Goss, Vernal	4 11
Gould, Roscoe	1 11
Gould, Roscoe and Doris B.	133 20
Green, Bruce A. and Mary Agnes	74 00
*Grindle, Ethel W.	38 11
Haines, Raymond E. and Reba B.	11 10
*Haines, Raymond E.	3 00
Hall, Edgar C. and Laura E.	14 80
Hammond, George W.	72 56
Hammond, Marietta	44 40
Harding, Walter	4 11
Harding, Walter and Evangeline	74 00
Harlow, Erland	4 11
Hatfield, Marjorie B.	12 95
Hatfield, Herbert	3 00
Hazelton, Harold	4 11
Hazelton, Thurlow	1 11
Hazelton, Thurlow, Jr.	3 00
*Healy, Frank	3 00
Heikkinen, Eaino	44 40
Hile, Seymour G.	4 11
Hill, G. Henry	7 81
*Hodge, Freeman	4 11
Holden, James, M., Heirs	33 30
Ingalls, Elmer	264 96
Irvine, Walter	38 81
Jacobson, Mary	44 40
Johnson, Thomas Alfred and Cora G.	17 41
*Judkins, John P.	108 41

Judkins, John W.	100 31
*Kennedy, Freeman	3 00
Kesseli, Henry and Oscar Johnson	14 80
*Kilpelainen, Peter, Jr.	4 11
Kilponen, Ansel	3 00
Kimball, Willis S., Jr.	3 00
Kinsman, Malcolm	1 11
*Knight, Willard S., Jr.	3 00
Komulainen, Alva A. and Rena L.	66 60
*Kyllonen, Lauri	32 60
LaBay, Roland	482 11
Ladd, Robert P. and Lenore C.	88 80
Ladd, Robert P.	4 11
Lauzier, Clovis	4 11
Lauzier, Franklin	1 11
Lauzier, Lillian	88 80
Lebroke, Ellsworth	4 11
Libby, Alton	3 00
*Libby, Alice	29 60
Libby, Ernest	3 00
Libby, George	1 11
*Linindoll, Elwood	4 11
*Littlehale, William H.	213 86
Locke, Harriet S.	81 40
*Lombard, Dennis	14 10
Long, Ralph	4 11
Lothrop, Richard	1 11
*Lovejoy, Myron	4 11
Maatta, Charles	3 00
*Maloon, Leonard E. and Lillian J.	125 80
*Maloon, Leonard E.	74 00
Mank, Edward	4 11
Marr, Harold Graham and Annabel Potter	268 25
Marr, Harold Graham	54 80
Marston, Harold	3 00
*Martin, Rodney	4 11
Mayberry, James L. and Thelma M.	40 80
McAllister, S. Howard	1 11
McAllister, S. Howard and Madeline M.	51 80
McDonald, Archie	4 11
McDonald, Lewis	51 80
McKeen, Eugene	1 11
McLaughlin, Merlyn D.	79 18
McLaughlin, Byron	3 00

Merrill, Guy	3 00
*Merrill, Lawrence	6 92
Meserve, J. K.	81 40
Miller, Gordon	3 00
*Milliken, Shirley, Jr.	4 11
Milo Tanning Corp.	6,586 00
*Morey, Ivan	12 21
Morse, Calvin	3 00
*Morse, Freeman	4 11
*Newell, Joseph	1 11
*Newell, Joseph D. and Lenise C.	103 60
Neimi, Eli	3 00
Niskanen, Felix J.	51 80
Nurmi, Edwin	3 00
Nurmi, John	43 29
Nurmi, John and Elsa	7 40
Paine, George	7 40
Palotta, Christy	14 80
*Parsons, Edith	3 60
Patten, Ernest	37 00
*Perham, Alfred C.	3 00
Pierce, Floriston	1 11
Pierce, Wilma and Floriston	25 90
Piirainen, Toini	22 20
Piirainen, Toivo (King Hill)	2 82
*Piirainen, Valmore	1 11
Piirainen, Walter	3 00
Polvinen, Walter	28 51
*Pope, Bessie	18 80
Pratt, Albert	14 10
Pulkkinen, Oiva	129 91
Pratt, Willard G.	334 11
*Pulkkinen, Uljas	3 00
*Raasumaa, Onni	4 44
*Raasumaa, Onni, Ellen, Tarno and John	51 80
Rasmussen, Svend A. V.	4 11
Rasmussen, Svend A. V. and Margaret	37 00
Record, Herman H.	12 21
Record, Howard	3 00
Redding, Aiden E. and George E.	308 95
*Reynolds, George	4 11
*Richards, Donaldo R.	3 00
*Richards, Donaldo R. and Blanche	223 11
Richardson, Paul	4 11

Rideout, Cyrus B.	4 11
Ridley, Blanche	1 11
Ridley, Horace and Annette	22 20
*Ridley, Horace	4 11
Ripley, Charles K.	31 11
*Ross, William A.	15 21
Rowe, Marjorie	60 31
Russell, Wallace	25 00
Ryder, Floyd	6 29
Ryder, Richard	3 00
Saunders, Harriet	45 51
Sawyer, Donald	3 00
Scribner, Leslie	4 11
*Shaw, Ernest F.	8 31
Shortridge, Elmer	53 32
Shortridge, Elmer and Hazel	395 90
*Small, Bernard	3 00
Smith Electric Co.	37 00
*Smith, Albert A. and Charles A.	76 40
Smith, Ralph	46 99
Smith, Sam	53 65
Smith, William G. and Ella M.	7 82
Spencer, Catherine R.	81 40
Springer, Fred N.	4 11
*Starbird, Donald	3 00
*Stevens, Charles	15 21
Stevens, Harland	8 51
Stewart, Campbell	32 60
Strout, Cecil	41 81
Strout, Eva M.	75 85
*Sturtevant, Arthur	74 31
Sundwall, Gustave	3 00
Swallow, C. Perley	74 00
*Swallow, Lester	4 11
Tardiff, Gerard B.	3 00
*Taylor, George	1 11
*Thompson, Lloyd	4 11
Thorne, Daniel A.	44 40
Thurlow, Hiram E.	29 20
*Titus, Leroy W.	397 01
Trimm, Ronald R.	3 00
Trimm, Ronald R. and Gladys E.	11 10
Tripp, Daniel W.	7 40
Tuell, Genevra G.	162 80

Twitchell, Norman	4 85
Urghart, Walter	3 00
Valley, Joseph, Heirs	1 11
Valley, William	3 00
*Varney, Olpha, Jr.	4 11
*Verderber, Herman J. and Lenora M.	296 00
*Verderber, Herman J.	22 61
Victory Beauty Shop	37 00
*Walker, William	5 55
Ward, Carroll	4 11
Waterman, Franklin	6 70
Weston, Ronald	3 00
Weymouth, Bernard	4 11
Whitney, Charles E.	4 11
Whitney, Charles S.	3 00
Wilson, Harold and Gertrude	44 40
*Witham, Arthur	4 11
*Wood, Alfred	10 40
Yates, Lawrence	51 80
Young, Earle	17 80
Aldrich, Kenneth E.	55 50
Chapman, Perry	3 70
Colby, Nina E.	111 00
Colton, Albert F.	1 85
Cummings, Horace	29 60
*Davis, Gerald	7 40
Dennis, Blanche	5 55
*Edgecomb, Roland A.	7 40
*Flanders, Lloyd C. and Franklin L.	148 00
Fogg Music Store	29 60
Gilman, Elizabeth M.	140 60
Glover, Malcolm A. and Verna C.	57 35
Hopkins, Herman	222 00
*Irish, Howard	70 30
Kimball, Clarence L.	103 60
Korhonen, Sam	14 80
Martin, Harry	148 00
McInnis, John	7 40
*Mills, Norman	111 00
Meserve, Herbert	37 00
Morse, Robert	44 40
Noyes, Frederick	3 70

Pugh, Lucy	222 00
Thurlow, Bernal	25 90
Thurlow, Hope M.	2 96

\$19,501 59

TOWN OF PARIS

DETAIL OF 1950 TAXES RECEIVABLE

DECEMBER 31, 1951

Boyce, George P.	\$ 3 00
Dudley, Arthur	67 05
Healy, Frank	3 00
*Howe, George	2 10
*Libby, Ernest	3 00
McDonald, Archie	9 45
Polvinea, Eaino	4 75
Pratt, Albert	3 00
Salrivoosyk, Josef	3 00
Tardiff, Gerald	3 00
Aldrich, Kenneth	63 00
Cowil Co.	56 00
Yates, Lawrence	33 40

\$ 253 75

*Paid after the books were closed.

Tax Liens

DECEMBER 31, 1951

SCHEDULE A-3
1947 1948 1946

	Total	1950	1949	1948
Billings, Earle	\$ 17 49	\$ 17 49		
Bonney, Corry	37 29		\$ 37 29	
Boyce, George P and Gladys	81 44	81 44		
Bryant, Gerald	31 70	31 70		
Brooks, Ellsworth	8 06		8 06	
Brown, Walter C.	26 98		26 98	
Bryant, Joseph	13 48		13 48	
Campbell, Arlow	13 48		13 48	
Cummings, Horace	31 70	31 70		
Cutting, D. B. and Mabel Ryder	234 58	119 44	115 14	
Cole, John	35 26	35 26		
Cole, Mary	31 70	31 70		
Colby, Nina E.	105 30		105 30	
Crockett, Horace	8 39		8 39	
Damon, Rita G.	17 49	17 49		
Damon, Lewis W.	16 88		16 88	
Dennis, Blanche	24 88	8 61	8 39	\$ 7 88
Farrar, Cleon C.	17 00	8 61	8 39	
Gay, Richard C.	145 38	145 38		
Hatfield, Marjorie B.	30 90	15 71	15 19	
Hatfield, Herbert	14 67			14 67
Johnson, Thomas A. and Cora G.	35 26	35 26		
Kesseli, Henry and Oscar Johnson	34 99	34 99		

Libby, Alice I.	62 19	31 70	30 49		
McInnis, John	27 45	10 39	10 09		\$6 97
McAllister, Goldie and Will	10 09		10 09		
Packard, Ivy C.	42 82	6 84	6 68	9 57	\$19 73
Pierce, Floriston and Wilma	83 47	28 16	22 00	26 53	6 78
Piirainen, Toini	71 42	24 60	23 68	23 14	
Pratt, Flora	215 16	109 86	105 30		
Pratt, Willard G.	514 43	219 17	295 26		
Roscower, Arline	4 99		4 99		
Smith, Samuel	47 37		47 37		
Thorne, Daniel A.	89 99	45 91	44 08		
Thorne, Daniel A. and Lillie M.	38 51			38 51	
Wilson, Harold and Gertrude	45 91	45 91			
Woodworth, Richard	33 23		16 88	16 35	

TOTAL

Requests for verification were mailed on 100% on a \$1.00 basis of the tax liens.

Tax Deeds

DECEMBER 31, 1951

Total	1935	1934	1933	1932	1931
\$176 90	\$35 00	\$37 10	\$28 00	\$36 80	\$40 00
77 38			40 00	37 38	
48 24		48 24			
85 00					85 00
80 80	25 00	31 80	24 00		
\$468 32	\$60 00	\$117 14	\$92 00	\$74 18	\$125 00

SCHEDULE A 4

SCHEDULE A-5

TOWN OF PARIS

Tax Acquired Property

DECEMBER 31, 1951

Abbott, Arthur	\$1,557 04
Benson, Robert	193 91
Lewiston Trust Company	11 21
Cummings, R. L. Ins.	33 79
Lehto, Jack	272 24
Crockett, Horace	51 49
Roscower, Arline	31 23
Pratt, Albert	20 63
TOTAL	\$2,171 54

MORTGAGES RECEIVABLE SCHEDULE A-6

Effie Swan	
Aid Rendered, 3/14/46, Demand	\$1,000 00
Aid Rendered, 4/21/47, Demand	1,000 00
	<hr/>
	\$2,000 00
Ella Frost	
Aid Rendered, 9/27/49, Demand	500 00
Aid Rendered, 9/22/50, Demand	500 00
Aid Rendered, 10/8/51, Demand	500 00
	<hr/>
	1,500 00
Ivy H. Mace	
Aid Rendered, 6/8/51, Demand	1,000 00
	<hr/>
Total	\$4,500 00

STATEMENTS OF INVESTMENTS SCHEDULE A-7

1 Share Paris Farmers' Union, Certificate	
No. 1137, Dated 7/24/20, Par Value \$10.00	\$ 10 00

TOWN OF PARIS
Accounts Payable

SCHEDULE A-8

DECEMBER 31, 1951

Special Aid Accounts:

Effie Swan	\$ 112 81
Ella Frost	168 00
Ivy H. Mace	448 50

\$ 729 31

Due Elmore C. Edmunds—Overdeposit on

1951 Taxes

10

Due Ministerial and School Fund

1 00

Total

\$ 730 41

DEFERRED REVENUE SCHEDULE A-9

1952 Excise Tax Collections

Receipts No. 1 to No. 100

\$1,163 60

CAPITAL RESERVE FUND INVESTMENTS

SCHEDULE A-10

School Building Fund:

South Paris Savings Bank, Book No. 18861

\$10,209 36

Norway National Bank, Book No. 3722

10,000 00

Total

\$20,209 36

CAPITAL RESERVE FUND
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 1951

SCHEDULE A-11

	Total	War Memorial Fund	School Building Fund
BALANCE—			
January 1, 1951	\$14,126 45	\$4,126 45	\$10,000 00
ADD:			
Appropriation from Surplus	10,000 00		10,000 00
Interest Earned	308 91	99 55	209 36
TOTAL ADDITION	10,308 91	99 55	10,209 36
TOTAL AVAILABLE	24,435 36	4,226 00	20,209 36
EXPENDITURES	4,226 00	4,226 00	
BALANCE—December 31, 1951	\$20,209 36	\$ 0 00	\$20,209 36

SCHEDULE A-1

TOWN OF PARIS
Accounts Receivable

DECEMBER 31, 1951

Due from Alma Foster Trust Fund \$ 150 00

Due from State of Maine:

Highway:

State Aid Road \$2,666 00

Special Resolve Road 900 00

Maintenance Unimproved
 Roads 2,717 40

\$6,283 40

Charity:

1950 179 40

1949 115 01

294 41

Total Due from State of Maine

6,577 81

Due from Other Municipalities:

Charity 1950

Vinalhaven \$ 23 58

Buckfield 16 00

Buckfield 107 06

Woodstock 24 00

Farmington 15 65

Rumford 15 00

Gray 12 10

Bethel 40 00

Parsonsfield 210 70

Sumner 213 64

Norway 60 44

Norway 27 73

Oxford 27 25

Chelsea 93 04

Fairfield 31 95

New Gloucester 11 75

Total due from Other Municipalities

\$ 929 89

W. H. Brown Co.

Balance on Contract, Stumpage from

Paris Town Farm

3,000 00

Total

\$10,657 70

TOWN OF PARIS

Statement of Trust Funds

YEAR ENDED DECEMBER 31, 1951

	Principal Balance 12/31/51	12/31/51	South Paris	Savings Bank,	No.	15563	\$	314 37	Savings Account	Stocks	Bonds
CEMETERY PERPETUAL CARE FUNDS	\$	300 00	\$ 14 37	"	"	No.	15564	311 12			
Cushman		300 00	11 12	"	"	No.	8735	389 15			
Dennett, W. H.		225 00	164 15	"	"	No.	15567	126 39			
Forbes Cemetery		100 00	26 39	"	"	No.	15565	164 75			
Hammon, S. B.		100 00	64 75	"	"	No.	15566	210 73			
Haywood, R. M.		204 63	6 10	"	"	No.	10068	219 26			
Mountain District Cemetery		150 00	69 26	"	"	No.	10653	135 53			
Plummer, John F.		125 00	10 53	"	"	No.	10406	100 79			
Rawson, Alanson F.		100 00	79	"	"	No.	17733	525 08			
Thayer-Holt		500 00	25 08	"	"						
Stearns Hill Cemetery											
TOTAL CEMETERY PERPETUAL CARE FUNDS		\$2,104 63	392 54			No.	16175	627 50			\$3,000 00 (a)
MINISTERIAL AND SCHOOL FUND		3,627 50	1 00	"	"						

LIBRARY FUND:

Bonney, Ranson R.

CHARITY AND RELIEF FUNDS

Bray

Crocker

Hooper-Perkins

True, Helen

500 00	"	"	"	No. 15621	500 00
540 00	"	"	"	No. 15831	587 42
1,000 00	"	"	"	No. 15562	1,144 24
1,000 00	"	"	"	No. 15958	144 03
2,575 00	"	"	"	No. 14581	2,213 67
5,115 00	474 36				

\$ 500 00 (b) 500 00 (c)
500 00 (d)

MAINTENANCE OF DURRELL

HILL CEMETERY

Road Fund:

Foster, Alma

EDUCATION FUND:

Hammond, Charlotte F.

BABY FUND:

Hammond, Charlotte F.

1,000 00	11 41	"	"	No. 16417	161 41	1,000 00(e)
600 00	36 55	"	"	No 16228	636 55	
1,000 00	80 33	"	"	No. 16420	80 33	1,000 00 (f)
\$13,947 13	\$996 19				\$8,592 32	\$1,000 00 \$5,500 00

TOTAL—ALL FUNDS

(a) 3—\$1,000.00 U. S. Savings Bonds, Series G, 2½%, No. M1705947, 8,9G

(b) 20 Shares, Swift and Company, Capital Stock, Par Value \$25.00, Certificate No. C0186459; Dated 4/17/42

(c) 1—\$100.00 U. S. Savings Bond, Series G, 2½%, No. D257594G

(d) 5 Shares, Washington D. C. Investment Trust Company, 7%, Com. Pfd. Stock, Certificate No. P551; Dated 5/8/23

(e) 1—\$1,000.00 U. S. Savings Bonds, Series G, 2½%, No. M1139112G

(f) 1—\$1,000.00 U. S. Savings Bond, Series G, 2½%, No. M1702004G

EXHIBIT C

TOWN OF PARIS

**Statement of Change in
Unappropriated surplus**

YEAR ENDED DECEMBER 31, 1951

UNAPPROPRIATED SURPLUS—January 1, 1951 \$49,933 98

INCREASE:

Excess of Available Funds

Over Expenditures (Ex-

hibit B)

\$25,662 50

Adjustment of Reserve for

Losses on Tax Deeds

182 00

TOTAL INCREASE

\$25,844 50

DECREASE:

Appropriation for Capital Reserve Fund 10,000 00

NET INCREASE

15,844 50

UNAPPROPRIATED SURPLUS—December 31, 1951 \$65,778 48

Report of School Committee and Superintendent

We hereby submit our annual report to the citizens of Paris for the fiscal year beginning January 1, 1951, and ending December 31, 1951.

Our schools began the present school year with the stated purpose of doing more to meet what we believe to be basic needs in the lives of our children and people. We believe the first and greatest need, and one worthy of more emphasis, is spiritual, and we have asked for understanding and help from our teachers in fulfilling our obligations to youth as expressed in the law requiring readings from the scriptures daily or at suitable intervals in all public schools.

A second basic need which we have sought to meet more emphatically is the need for teaching Americanism better and for instilling into every school pupil the ideals of our founding fathers and respect and love for our free institutions.

Another basic need to which we have called attention is that of sound instruction in fundamental subjects, and our schools in 1952 are attempting to do an ever better job of teaching reading, writing, arithmetic, and the principles of good oral expression.

In the actual work of educating youth, the single most important factor is good teaching and we believe our town is fortunate in the numbers of good teachers now in its employ. At a time when standards are high, competition is keen, and the supply exceedingly limited we can say that all teachers employed in Paris meet all of the requirements for certification or licensing by the State. We believe that our success in securing these accredited instructors is due in great part to the action of the citizens at the last annual meeting when the accounts for instruction were substantially increased.

A look at the list of visitors as kept by each classroom teacher leads us to conclude that very few people are giving very close observation to our program of instruction as it actually operates in our school rooms. We should be pleased, indeed, to

have fuller participation of parents in the role of visitors to school and counselors and consultants with teachers. We want the schools to meet the requirements of home living as well as the spiritual, patriotic, and basic skill requirements of society at large, and we invite parents, particularly, and all other interested people to visit the classrooms, observe the pupils and their work and get acquainted with the teachers. As we know our teachers, we believe them to be fine people and we believe children will progress better in school when parents and teachers put their heads together to compare ideas and to plan for youth.

We believe that any program of instruction in our schools should include a plan for meeting the particular needs of our community as well as the particular needs of individual students. To this end, teachers in South Paris are presently engaged in examining and working on courses of study and curriculum content with a view to reorganization of the subjects, courses and curricula where need may appear. Educationally speaking, the results of this work, as it develops throughout all of our schools in the town during the coming year, promises to be more significant than any other current undertaking.

We know that we have need for more work in physical education, especially of a nature leading to corrections of posture and proper muscular development. Our plans call for employment of two physical education instructors, a man and a woman, who will work in both South and West Paris on certain days of the week. It is intended that one, or both of them will also teach driver education.

It is planned to bring home economics, which has been a vocational type of program and offered in conjunction with Norway, back to Paris High School and offer it on a general basis, teaching courses which will most plainly appear to meet the requirements of young people in this area.

In view of the amount of administrative work placed on the shoulders of the Principal at Paris High School, and in view of his need for time to work on pupil guidance and oversee a big extra-curricular program, he will not be required to teach classes during the coming school year. The Paris High School Principal has organized and now instructs and directs a school band comprised of students in both Paris and West Paris High School, and he will continue with this work.

At the time that this is being written, it is doubtful if Paris and Norway will continue to offer Industrial Arts to boys from both towns in the same shop building. The course is very popular and, consequently, the enrollment has reached a point where

all of the boys who want it cannot be accommodated in the present shop space without danger from congestion near power machines.

Norway, through its school committee, has been offered an opportunity to purchase the equipment necessary and fix up the second floor of our present shop building in order that we may continue to offer the same course in Industrial Arts to boys in both towns. We should like to see our students continue to work together in the course, but do not feel it justifiable to ask the people of Paris to make a larger expenditure for additional rooms and additional equipment which is not needed for Paris students. We feel that the present course is very successful and, if Norway should decide to equip the second floor space in our present building, we shall be glad to continue to supply instructors in the course.

The sub-primary program in Paris schools was discontinued this year. A public meeting was held by the School Committee and opinions were expressed on both sides of the question of the advisability of continuing the program. Many reasons, for and against, were given but it seems to your Committee that there is no sufficient or adequate space for it until such time as more classrooms are built by the town. If the sub-primary program were to be put in again before more school rooms are built, the enrollment per room would necessarily go so high that all classes in the Brick School would be adversely affected.

The repairs program and the fixing or rebuilding of equipment undertaken in 1951 were quite extensive.

At Paris High School a new tar and gravel covering was placed on the roof of the home economics department. Hahnel Bros. of Lewiston contracted the job and there has been no trouble with the roof since the job was completed. The home economics rooms were given inside paint and, in the gymnasium, the floor was repaired.

New fencing at the Brick School was done during the summer months, closets were built in the girls' basement toilet rooms, the automatic fuel feed to the furnace was repaired, another drinking fountain was placed outside the building and a fire proof ceiling was placed over the boilers.

Inside painting was done at the Hollow School, and two exit doors were rehung to open outward.

At North Paris, the building was painted on the outside and a new chimney was built.

Minor repairs were made at the Paris Hill School and new swings were set up on the playground.

The interior of the West Paris gymnasium was covered with sheetrock and painted and a six inch pipe from the new water main was laid into the basement of the school for use at a future date.

In looking forward to the coming year, the first and most important consideration is that of providing more classroom space. The special committee, chosen at the last annual meeting, reports the purchase of additional land for school buildings, a purchase which we heartily endorse. It is our hope that the town will go forward at once and take the action necessary to get building underway.

We believe that something should be said about our extra-curricular program. Both high schools in Paris have done and continue to do more work in these fields than is undertaken or accomplished in many schools. Besides athletic achievement, which everyone knows to be on a high level, music and public speaking are coming to the front. West Paris High School has already made a reputation in public speaking and both high schools are working together in the development of a band. We should like to see wide public support of these and other school activities, many of which do not bring in revenue enough to pay their way.

Your School Committee is recommending the purchase of a new school bus this year to take the place of our 1941 Dodge bus. This adds the sum of several thousand dollars to the school budget. This increase for a new bus, together with recommendations for a larger instruction account, add up to an increase of about \$10,000.00 in the budget proposed for 1952.

A possible saving would be in sight if the town should see fit to close the Hollow School and transport the pupils there to Paris Hill. There are 28 pupils and two teachers at the Paris Hill School and there are only thirteen pupils at the Hollow School. The Hollow School cannot be closed unless the town votes to do so, or unless the average attendance drops below seven.

Articles for the warrant for the coming annual meeting are being prepared to give people an opportunity to do something about school building and other educational needs. We hope that they will be studied and that constructive action may result at town meeting.

Respectfully submitted,

CHARLES PUFFER,
Superintendent of Schools.
HAROLD C. PERHAM,
OAYMA J. COLBY,
AUSTIN STEARNS,
School Committee Members.

SCHOOL ENROLLMENT STATISTICS

By Grades

Grade 1	99
Grade 2	80
Grade 3	98
Grade 4	96
Grade 5	74
Grade 6	65
Grade 7	60
Grade 8	64
Grade 9, Freshman	72
Grade 10, Sophomore	66
Grade 11, Junior	57
Grade 12, Senior	50
Total	881

	Tuition Pupils 1950-51	Tuition Pupils 1951-52
Tuition Pupils at West Paris High School	17	20
Tuition Pupils at Paris High School	4	5

The tuition figures represent the total number of tuition pupils enrolled in each high school during the last school year and during this school year up to the end of the fall term.

	No. of Enroll-		Ave. No. of Pupils per	
	Grades	ment	Teach- ers	Teacher
Paris High School, Grades 7-12	6	258	12	21.5
West Paris High School				
Grades 9-12	4	75	4	18.8
South Paris Brick School	6	339	13	26.1
West Paris Elementary School	8	122	4	30.5
North Paris School	8	40	2	20.0
Paris Hill, Lincoln School	6	34	2	17.0
Hollow School	6	13	1	13.0
		<hr/>	<hr/>	
		881	38	

Financial Statement

COMMON SCHOOL ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$13,403 97	
Appropriation, March 5, 1951	54,656 78	
Conveyance:		
Town of Hebron	2 60	
W. J. Wheeler	6 17	
		8 77
State subsidy for physically handicapped children	154 87	
State School Fund	21,000 00	
Interest on School Fund	89 78	
Total Receipts		\$89,314 17

Itemized Expenditures

Teachers' salaries as listed	\$51,569 47	
Janitors' salaries as listed	3,903 67	
Conveyance as listed	15,989 73	
Fuel:		
Benson's Coal & Oil Co.	2,330 04	
B. C. Refrigeration Co.	3 00	
L. M. Longley & Son	196 11	
Lewis M. Mann & Son	25 50	
Mayberry's Garage	262 50	
Robert Merrill	37 50	
Penley Brothers	8 00	
Mary Scribner	18 75	
A. W. Walker & Son	495 25	
Bernard E. Wilson	35 25	
		3,411 90
Total Expenditures		\$74,874 77
Balance, January 1, 1952		\$14,439 40

HIGH SCHOOL AND PHYSICAL EDUCATION ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 9,363 35	
Appropriation, March 5, 1951	32,936 65	
Gorham State Normal School	100 00	
Tuition:		
Mrs. Pauline Conley	30 00	
Town of Greenwood	1,138 80	
Town of Hebron	147 30	
Town of Norway	4,390 01	
Town of Otisfield	170 65	
Town of Oxford	332 30	
Town of Sumner	1,649 95	
	7,859 01	
State School Fund	16,692 07	
Total Receipts		\$66,951 98

Itemized Expenditures

Teachers' salaries as listed	\$45,128 20	
Janitors' salaries as listed	3,004 30	
Tuition:		
Town of Norway	3,610 62	
Fuel:		
George H. Andrews	3 75	
Benson's Coal & Oil Co.	2,249 58	
B. C. Refrigeration Co.	3 00	
Roland M. LaBay Co.	19 80	
A. W. Walker & Son	53 00	
Bernard E. Wilson	18 74	
	2,347 87	
Driver Training:		
American Automobile Ass'n.	5 23	
Ripley & Fletcher Co.	22 26	
	27 49	
Total Expenditures		\$54,118 48
Balance, January 1, 1952		\$12,832 60

HIGH SCHOOL TRANSPORTATION ACCOUNT

Itemized Receipts	
Balance, December 31, 1950	\$ 1,090 00
Itemized Expenditures	
Philip Lovejoy	\$ 437 50
Ellis Bean	12 50
Total Expenditures	\$ 450 00
Balance, January 1, 1952	\$ 640 00

TEXTBOOK ACCOUNT

Itemized Receipts	
Balance, December 31, 1950	\$ 45 77
Appropriation, March 5, 1951	3,500 00
Town of Woodstock	3 87
Town of Hebron	4 38
Paris High School	117 56
Scott, Foresman & Co.	122 47
Total Receipts	\$ 3,794 05
Itemized Expenditures	
Allyn and Bacon	\$ 136 96
American Book Company	861 14
Esther Anderson	40 00
Bruce Publishing Company	40 08
Andrew J. Eastman	36 00
Educator's Washington Dispatch	37 80
Falmouth Publishing House	49 06
Mrs. Edith Frost	50 89
Ginn and Company	252 02
Gregg Publishing Company	32 78
Crolier Society, Inc.	4 05
D. C. Heath & Company	75 28
Houghton Mifflin Company	22 68
Iroquois Publishing Company	107 23
Kiplinger Magazine	6 00
Laidlaw Brothers	146 79
J. B. Lippincott Company	4 30
Lyons & Carnahan	24 20

The Macmillan Company	28 20
McCormick-Mathers Publishing Co.	35 03
Paris Public Library	2 00
Rand McNally & Company	26 09
The Reader's Digest	69 00
The Reading House	5 20
A. J. Nystrom & Co.	30 00
The H. M. Rowe Company	14 83
Sanborn's Motor Express, Inc.	2 80
Science Research Associates	9 81
Science Service	5 50
Scott, Foresman & Company	916 63
South-Western Publishing Company	133 35
Fred L. Tower Companies	25 00
D. Van Nostrand Company, Inc.	12 80
Vermont Film Library	2 93
Webster Publishing Company	48 08
World Book Company	87 91
<hr/>	
Total Expenditures	\$ 3,382 42
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Balance, January 1, 1952	\$ 411 63

SUPPLIES ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 932 27
Appropriation, March 5, 1951	3,250 00
Town of Woodstock	72 99
Town of Hebron	108 73
Community School Shop	133 08
Paris High School	6 00
Herschel Henderson	1 85
Alumni Association	2 00
Norway Hardware Company	1 00
H. M. Sanders Co.	19 50
Loring, Short & Harmon	37 12
<hr/>	
Total Receipts	\$ 4,564 54

Itemized Expenditures

George H. Andrews	\$ 3 50
Atlas Products Company	44 50
Austin-Hastings Co., Inc.	65 37
Edward E. Babb Company	92 00

Berry Paper Company	7 80
Brown Builders Supply Co.	56 44
W. H. Brown Co.	43 36
Bryant C. Bean	10 40
Cambosco Scientific Company	48 19
Central Maine Power Company	21 93
Chemical Rubber Company	51 14
Clifford Rexall Store	20 12
College Entrance Book Company, Inc.	7 27
Cushman's	13 00
Donoyer-Geppert Company	156 27
Diamond Match Company	1 42
Educational Testing Service	1 00
Keith Emery	67 12
Gledhill Bros., Inc.	244 71
J. L. Hammett Company	985 60
Houghton-Mifflin Company	146 24
Ivan's	10 12
General Biological Supply House	13 67
H. S. Kinsman Company	30 74
W. H. Knightly	6 25
L. & A. Glass Company	7 00
Roland M. LaBay Co.	15 75
L. M. Longley & Son	48 59
Loring, Short & Harmon	92 06
Eugene Lowell	89 20
Maine Maintenance Supply Co.	42 50
Maine Oxy-Acetylene Supply Co.	34 63
Evan C. Martin	75 00
May's Drug Store	3 32
R. I. Mitchell, Inc.	14 24
Norway Hardware Co.	15 26
A. J. Nystrom Co.	43 06
Packard Machinery Co.	6 33
Paris Farmers Union	10 40
Paris Hardware Company	84 76
Paris High School	33 05
M. N. Perkins Company	82 99
Red & White Store	4 20
Ripley & Fletcher Company	66 57
H. M. Rowe Company	5 30
Sanborn's Motor Express, Inc.	3 10
H. M. Sanders Co.	231 59

Science Research Associates	23 53
Mrs. Helen Shaw	4 45
H. M. Shellenberger	4 75
Snap-On Tools Corporation	1 91
South-Western Publishing Company	46 16
Standard Duplicating Machines Agency	15 24
Stones' Drug Store	3 65
Stony Brook Print Shop	101 25
Joan Sullivan	19 82
Sunbeam Corporation	7 93
Superintendent of Documents, Washington, D. C.	16 00
Webster Publishing Company	17 31
W. M. Welch Manufacturing Company	22 75
World Book Company	37 77
<hr/>	
Total Expenditures	\$ 3,479 58
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Balance, January 1, 1952	\$ 1,084 96

LIGHTS, TELEPHONE AND WATER ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 660 87
Appropriation, March 5, 1951	2,175 00
Town of Woodstock	72 98
Town of Hebron	27 92
Paris High School	76 35
West Paris High School	14 12
Miscellaneous	7 00
<hr/>	
Total Receipts	\$ 3,034 24

Itemized Expenditures

Walter E. Appleby	\$ 2 00
Helen Cairns	6 00
Central Maine Power Company	1,297 87
George W. Gowell Co.	3 67
Treas. State of Maine	13 40
New England Tel. & Tel. Co.	714 08
Oxford County Tel. & Tel. Co.	62 16
Paris Hill Water Co.	25 00
South Paris Village Corp. Water Works	238 76

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Sanborn's Motor Express	75	
Smith Electric Company	23 00	
Bernard E. Wilson	34 63	
		<hr/>
Total Expenditures		\$ 2,421 32
		<hr/>
Balance, January 2, 1952		\$ 612 92

REPAIRS ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 93 86	
Appropriation, March 5, 1951	4,500 00	
Paris High School	9 25	
Boston Metal Door Co.	36 50	
		<hr/>
Total Receipts		\$4,639 61

Itemized Expenditures

Lewis Knight	\$ 300 00	
Gerald Swift	320 00	
Leslie Hall	90 00	
Ellery Huff	255 50	
Charles Gowell	124 00	
Freeman Morse	158 75	
Roger Tuttle	3 00	
H. Stanley Andrews	4 16	
Walter E. Appleby	80 54	
Amos Barnett	6 25	
N. Dayton Bolster Co.	85	
Boston Metal Door Company	102 00	
Robert Chamberlain	140 00	
J. B. Cole & Son	146 37	
Ellingwood Bros.	54 95	
Keith Emery	812 17	
Brown Builders Supply Co.	108 10	
W. R. Brown Co.	87 57	
J. B. Cole & Son	14 00	
Diamond Match Company	33 40	
Farm Equipment Service	13 15	
Hahnel Bros. Co.	628 00	
Roland M. LaBay Co.	390 04	
L. M. Longley & Son	23 90	
Evan C. Martin	13 50	

Paris Farmers Union	45 15
Paris Hardware Company	98 43
North Paris Co.	113 68
Raymond Polvinen	4 00
W. G. Pratt	254 05
Ripley & Fletcher Co.	46 85
L. C. Smith & Corona Typewriters, Inc.	13 62
Robert T. Smith	5 00
Bernal Thurlow	15 00
Ronald C. Tyler	21 60
West Paris Hardware	11 62
Bernard E. Wilson	56 13
Charles York	6 00

Total Expenditures	\$ 4,601 33
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Balance, January 1, 1952	\$ 38 28
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WEST PARIS SPECIAL REPAIRS

Itemized Receipts

Balance, December 31, 1950	\$ 79 69
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Itemized Expenditures

Keith Emery	\$ 79 69
Account Balanced	

PERMANENT SCHOOL EQUIPMENT ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 25 54
Appropriation, March 5, 1951	2,500 00

Total Receipts	\$ 2,525 54
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Itemized Expenditures

Beckley-Cardy Company	\$ 105 64
M. F. Bragdon Paint Co.	72 50
Brown Builders Supply Co.	12 00
Carman-Thompson Co.	6 08
Clifford's Rexall Store	7 90
Keith Emery	3 75
Farm Equipment Service	23 00
G. & B. Sporting Goods Co.	13 90
Ray P. Hall	42 50

Ellery Huff	13 00	
Roland M. LaBay Co.	21 10	
L. M. Longley & Son	64 00	
Evan C. Martin	302 00	
R. I. Mitchell, Inc.	4 57	
Paris Farmers Union	12 40	
Paris Hardware Company	48 78	
Paris Manufacturing Company	59 42	
Herbert G. Parker	20 00	
W. G. Pratt	582 54	
Rochester Germicide Company	10 61	
E. W. A. Rowles Co.	45 90	
Wallace Russell	142 00	
Science Kit	108 75	
L. C. Smith & Corona Typewriters, Inc.	4 00	
Snap-On Tools Corporation	6 95	
Standard Electric Time Co.	48 00	
S. E. Thompson	37 50	
Western Auto Associate Store	42 85	
Bernard E. Wilson	2 58	
		<hr/>
Total Expenditures		\$ 1,864 22
		<hr/>
Balance, January 2, 1952		\$ 661 32

INSURANCE ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 37 74	
Appropriation	1,861 60	
Transfer from Conveyance Account	477 17	
		<hr/>
		\$ 2,376 51

Itemized Expenditures

W. J. Wheeler & Co., Inc.	\$ 2,343 96	
		<hr/>
Balance, January 1, 1952		\$ 32 55

MEDICAL INSPECTION ACCOUNT

Itemized Receipts

Appropriation, March 5, 1951	\$ 300 00	
Balance, January 1, 1952	\$ 300 00	

DENTAL HYGIENE ACCOUNT

Itemized Receipts

Balance, December 31, 1950	\$ 144 00
Balance, January 1, 1952	\$ 144 00

COMMON SCHOOL TEACHERS

Name	Position	Salary
Thomas Abbott	Principal, Brick School	\$ 3,264 45
Willard Knight	South Paris, Grade 6	1,344 45
Robert LaCasce	South Paris, Grade 6	880 00
Alice Plummer	South Paris, Grade 5	2,084 45
Thelma Kimball	South Paris, Grade 5	2,134 45
Alice Averill	South Paris, Grade 4	2,104 45
Mildred Fox	South Paris, Grade 4	2,159 45
Albert Deane	South Paris, Grades 3-4	880 00
Marie Edwards	South Paris, Grade 3	2,144 45
Helen Johnson	South Paris, Grade 3	2,089 45
Jeannette Damon	South Paris, Grade 2	1,084 97
Frances Partridge	South Paris, Grade 2	1,069 45
Freda Taker	South Paris, Grade 2	1,068 15
Thelma Conant	South Paris, Grades 1-2	2,164 45
Angie Jackson	South Paris, Grade 1	800 00
Janice Nichols	South Paris, Grade 1	810 00
Affie Knight	South Paris Sub-primary	1,204 45
Agnes Gray	West Paris, Grades 7-8	2,164 45
Avis Stellhorn	West Paris, Grades 5-6	2,064 45
Ellen Kelley	West Paris, Grades 3-4	2,014 45
Lyndell Farr	West Paris, Grades 1-2	2,064 45
Iona Andrews	Sub-primary, West Paris	1,119 45
Louvie Coffin	North Paris, Grammar	1,893 45
Adeline Stevens	North Paris, Primary	1,918 45
Mary Scribner	Paris Hill, Grammar	2,004 45
Ruth Cushman	Paris Hill, Primary	1,920 95
Annie M. Crockett	Hollow School	2,004 45
Helen Shaw	Music Supervisor	1,492 45
Joan Sullivan	Clerk	1,083 95
Minnie Bourgois	Physically Handicapped Children	199 50
Substitutes		1,837 50
Thelma Kimball	Summer School	50 00
Marie Edwards	Summer School	50 00
Affie Knight	Summer School	50 00
Willard Knight	Summer School	50 00

Angie Johnson	Summer School	50 00
Alice Averill	Summer School	50 00
Avis Stellhorn	Summer School	50 00
Iona Andrews	Summer School	50 00
Ruth Cushman	Summer School	100 00
Total		<hr/> \$51,569 47

HIGH SCHOOL TEACHERS

Name	Position	Salary
Bryant Bean	Principal Paris High School	\$1,600 00
Ralph Long	Principal Paris High School	2,064 45
Marion Chandler	English	1,040 00
Parker Ladd	English, Dramatics	1,454 45
Sidney Griffith	Phys. Education Coach	2,944 45
Theodore Chandler	Science, Mathematics, Coach	2,929 45
Beverly Higgins	Languages	1,364 45
Cora Lavery	Languages, Physical Education	880 00
Florence Greenleaf	Commercial, Phys. Ed., Coach	1,524 45
Nathalie Hall	Commercial	2,574 45
Ellery Huff	Industrial Arts	3,624 45
Clarence Coombs	Industrial Arts	1,200 00
Ray Austin	Industrial Arts	1,884 45
Keith Cunningham	History, Prob. of Democracy	1,040 00
Mollie Bryant	Reading, Math.	940 00
Verna Hicks	English, History, Geography	2,224 45
Joseph Mulkern	Science, Reading	1,284 45
William Small	Math., Science, Dr. Training	2,284 45
Alton Black	Principal, West Paris High School	3,224 45
Clarence Reid	English, Coach	2,964 45
Dorothy Ross	Commercial	2,364 45
Kera Chaplin	Math., Science	2,335 45
Helen Shaw	Music Supervisor	696 00
Ralph Long	Summer School	50 00
Nathalie Hall	Summer School	50 00
Ellery Huff	Summer School	50 00
Ray Austin	Summer School	50 00
William Small	Summer School	100 00
Ellery Huff	Gorham State Teachers College	50 00
Ray Austin	Gorham State Teachers College	50 00
Substitutes		285 00
Total		<hr/> \$45,128 20

HIGH SCHOOL JANITORS

Lewis Knight	Paris High School	\$ 950 00
Gerald Swift	West Paris High School	795 00
Ellis Bean	Paris High School	650 00
Charles Cowell		84 00
Terrance Brown		20 00
Keith Bean		18 75
N. Dayton Bolster Company		37 52
N. F. Bragdon Paint Company		152 56
Casco Cleaners		1 70
Chase Brothers		1 18
Hall & Knight Hardware Co.		65
Maine Maintenance Supply Co.		21 25
Masury-Young Company		147 11
Paris Hardware Company		59 61
Paris Laundrateria		68
Ripley & Fletcher Co.		16 80
Rochester Germicide Company		32 71
Sanborn's Motor Express, Inc.		2 34
West Paris Hardware		12 44
Total		\$3,004 30

COMMON SCHOOL JANITORS

Lewis Knight	Brick School	\$ 640 00
Gerald Swift	West Paris School	795 00
Leslie Hall	Brick School	910 00
Leah McDonald	North Paris School	390 00
Mary Scribner	Lincoln School	400 00
Annie M. Crockett	Hollow School	144 00
Charles Gowell		21 00
N. Dayton Bolster Company		20 51
N. F. Bragdon Paint Company		141 62
Chase Brothers		1 18
Ellery Huff		5 00
Maine Maintenance Supply Co.		42 50
Edith E. Marston		25 08
Masury-Young Company		147 11
North Paris Co.		4 11
Paris Hardware Company		84 09
Hugh Roak		50 00
Rochester Germicide Company		32 71
Russell Wallace		25 00
Sanborn's Motor Express, Inc.		2 34

A. W. Walker & Son	2 25
West Paris Hardware	18 74
Woodman's	1 43

Total	\$ 3,903 67
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COMMON SCHOOL CONVEYANCE

Ellis Bean	\$ 177 00
Ellery Huff	125 00
Philip Lovejoy	731 00
Leslie Hall	212 00
Annette Gibson	963 00
Titus Motor Co.	2,406 00
Kenneth Wilson	499 00
Albion Williams	778 00
William Littlehale	1,830 00
Russell Mack	1,800 00
Donald Thayer	125 00
Oayma Colby	20 00
Edgar Colby	2,340 00
Glen Sturtevant	210 00
Sears, Roebuck Co.	81 00
The Advertiser-Democrat	19 50
Auburn Motor Sales, Inc.	13 05
Bill's Auto Top Shop	142 75
Farm Equipment Service	1,112 42
Glines' Signs	24 00
M. & T. Sales Co., Inc.	400 00
Maine Battery and Supply Co.	77 70
Market Square Shell Station	261 74
McKeen's Garage	12 50
The Motor Supply Co., Inc.	45 81
Palmer Spring Company	22 32
Town of Paris, Gas Account	469 82
Ripley & Fletcher Company	240 01
Service Tire Corp.	157 55
Harold G. Shaw	20 00
Twin Town Chevrolet, Inc.	119 90
Welch Motor Sales, Inc.	50 00
Western Auto Associate Store	4 45
W. J. Wheeler & Co., Inc.	21 18
The White Motor Company	86
Transfer from Insurance Account	477 17

Total	\$15,989 73
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Paris School Accounts, 1951

	Balance 1/1/51	Appro- priation	Received Other Sources	Total Credits	1951 Expend- itures	Balance 1/1/52
Common School	\$13,403 97	\$54,656 78	\$21,253 42	\$89,314 17	\$74,874 77	\$14,439 40
High School and Physical Education	9,363 35	32,936 65	24,651 08	66,951 08	54,118 48	12,832 60
High School Transportation	1,090 00			1,090 00	450 00	640 00
Textbooks	45 77	3,500 00	248 28	3,794 05	3,382 42	411 63
Supplies	932 27	3,250 00	382 27	4,564 54	3,479 58	1,084 96
Lights, Telephone, Water	660 87	2,175 00	198 37	3,034 24	2,421 32	612 92
Repairs	93 86	4,500 00	45 75	4,639 61	4,601 33	38 28
West Paris Special Repair	79 69			79 69	79 69	
Permanent School Equipment	25 54	2,500 00		2,525 54	1,864 22	661 32
Insurance Account	37 74	1,861 60	477 17	2,376 51	2,343 96	32 55
Medical Inspection Account		300 00		300 00		300 00
Dental Hygiene	144 00			144 00		144 00
Totals	\$25,877 06	\$105,680 03	\$47,256 34	\$178,813 43	\$147,615 77	\$31,197 66

Report of Special School Committee

In compliance with the vote of the Inhabitants of the Town of Paris under Article IX of the warrant at the annual meeting in March, 1951, with reference to new high school construction the following named committee of five was appointed "to study into all angles pertaining to the purchase of a lot and grading same:" Earle R. Clifford, Ellis Ellingwood, Lucien Davis, Clarence G. Morton and H. Donald Penley.

The above-named committee met for its first or organization meeting on August 8, at which time several statements of policy which should or might be pursued were discussed. At this time it was observed that the Paris Superintending School Committee had eliminated the sub-primary program in all the Paris schools, and it was also noted that Norway was constructing an addition to the present Norway High School. These two facts together with the official report on the drastic cut in releases of vital materials for school building construction made it very obvious to the committee that any new construction of an emergency nature would be out of the question at that time. Consequently, it seemed to the members of the committee that about all they would be able to accomplish under these circumstances would be to give careful consideration to the various possible building sites, select and purchase one if possible to do so and report the results of their efforts back to the annual meeting of the town in March of 1952.

With this thought in mind, a total of seven suggested sites were considered and all were personally visited by the members of the committee. In the case of three of the proposed sites it seemed to the members of your committee that, while they might have been suitable or desirable for a consolidation program with Norway, in view of the probable amount of property condemnation involved, they did not appear advisable for a Paris pro-

ject alone. In this connection we would like to call to mind that at one of the meetings of the committee an invitation was extended to the members of both the Norway and Paris superintending school committees to join with us for a discussion of school problems affecting both towns. This was with the thought in mind that no stone should be left unturned in exploring the possibilities of consolidation between the two towns. Two members of the Paris School Committee did meet with us for a most helpful and profitable discussion. The Chairman of the Norway committee called by phone and relayed the result of their deliberations. The consensus of opinion of both boards seemed to be that whatever possibility there may have been for consolidation had been supplanted by other arrangements or had gone by the board.

One other site while admirably located seemed to be too small and still another site, while it might have possibilities in the distant future, seemed to be located too far from the center of population to be adaptable. It is only fair to mention that an offer was made by the owner to donate this lot free of charge to the town for school purposes, if they would agree to construct public water supply and sewage disposal facilities for the school property and make them also available for other lots in the neighboring vicinity.

This left for consideration the two lots on Pine Street, South Paris, one at the north and the other at the south of the present High School location. While either of these lots seemed to possess possibilities which would make it desirable in itself, it seemed to the members of your committee that ownership of the two lots together with the present High School property would place the Town of Paris in a position where they would be able to go forward and develop almost any sort of building expansion program that might be needed or desired in the future.

With this thought in mind your committee voted unanimously to purchase the two lots above-mentioned and the transaction has been completed by the selectmen of the town. Briefly, this means that the Town of Paris now holds title to all the unoccupied and undeveloped land located between east side of Pine Street and the Little Androscoggin River with the exception of the small plot of ground between the present high school lot and

the river which lot is owned by the South Paris Village Corporation. The two newly acquired lots together with the present High School property constitute one continuous area of fifteen to eighteen acres estimated conservatively. This is in conformity with the requirements set up by the State Department of Education for contemplated building programs for towns the size of Paris. It is also worthy of mention that the members of the Paris Superintending School Committee have gone on record as being unanimously in favor of the purchase of this land in anticipation of future school expansion needs.

Respectfully submitted,

EARLE R. CLIFFORD
LUCIEN F. DAVIS
ELLIS ELLINGWOOD
CLARENCE G. MORTON
H. DONALD PENLEY

Committee

Annual Report of Public Health Nursing Service, Paris, 1951

The consciousness of the need for community participation in an active health program is indicated by the interest shown in the several health projects. Health education must continue through our schools and public health nursing activities.

During the summer there were 6 Child Health Conferences held at the Brick and West Paris High Schools. During these clinics about 100 pre-school and infants were examined. Vaccinations against smallpox and immunizations against diphtheria, whooping cough and tetanus (lockjaw) were offered. The public health nurse was ably assisted by volunteers from the P. T. A. group.

At the time of physical examinations of all school children when 750 students were examined, volunteers again assisted the professional personnel. All schools have been visited several times by your public health nurse for conferences with teachers and students.

When individual health problems were discovered efforts were made to interest parents and others in obtaining corrections either through the local family physician, interested agencies or special departments such as Crippled Children's Clinic and others.

At this time your nurse wishes to express her appreciation to physicians, P. T. A., Town Officials and others who have assisted in promoting the community health program in Paris.

Respectfully submitted,

ELEANOR C. MESERVE, R. N.
Public Health Nurse

Health Officer's Report

To the Selectmen and Citizens of the Town of Paris:

The following diseases were reported to the Health Officer during the months of November and December, 1951.

German Measles	2 cases
Mumps	19 cases
Menengococcic Meningitis	1 case
Influenza	1 case

Pre-school immunizations were carried out during the late summer months for diphtheria, pertussis, tetanus and small pox.

Respectfully submitted,

H. L. HARPER, M. D.

Health Officer

Warrant for Town Meeting

To Elmore C. Edmunds, a Constable of the Town of Paris:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Paris, qualified by law to vote in town affairs, to meet in Association Hall, in South Paris Village, in said town, on Monday, the third day of March, next, at ten o'clock in the forenoon, to act upon the following articles, viz:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the town will accept the reports of the Selectmen, School Board and Board of Health.

Art. 3. To hear the report of the Crocker and Bray funds.

Art. 4. To choose all necessary town officers for the ensuing year.

Art. 5. To see what compensation the Selectmen and the Road Commissioners shall receive for the ensuing year.

Art. 6. To see what sum of money the citizens of Paris will vote to raise and appropriate for each of the school purposes listed below. Recommendations of the School Committee are as follows:

(a) Common Schools	\$58,230 82
(b) High Schools	37,109 40
(c) High School Transportation	
(d) Textbooks	4,500 00
(e) Supplies	3,250 00
(f) Lights, Telephone and Water	2,175 00
(g) Insurance	1,900 00
(h) Repairs	6,000 00
(i) Permanent School Equipment	3,000 00
(j) Medical Inspection	300 00
(k) Dental Hygiene	144 00

\$116,609 22

Samy Motta *Mr. Thurville*
Keith Emery *Earl Clifford*
Sastry McIntosh *Howard Sloan*
 Ashley Bean

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Art. 7. To see if the town will instruct the School Committee to appoint one or more school physicians.

Art. 8. To see if the town will adopt as a site for the new high school, voted under Article Nine, at the last annual town meeting, the parcel of land recently purchased by the town, comprising all of the unoccupied and undeveloped land lying between the east side of Pine Street and the Little Androscoggin River excepting the lot owned by the South Paris Village Corporation, this being the site for the school chosen by the committee appointed under said article and approved by the Superintending School Committee.

Art. 9. To see what sum of money the town will raise and appropriate for the construction and equipment of the new high school in the south end of the town.

Art. 10. To see how much of the capital reserve fund established for school building purposes and of the unexpended balance raised and appropriated under Article Nine at the last annual town meeting, the town will authorize to be used for the purposes of the preceding article.

Art. 11. To determine how the balance of the money voted for the construction and equipment of the new high school shall be raised, whether by an appropriation from the unappropriated surplus of the town, by taxation this year, or by borrowing.

Art. 12. To see if the town will authorize the selectmen to borrow the amount voted to be borrowed under the preceding article by issuing and negotiating serial notes or bonds of the town therefor, and fix the amounts, maturities and other terms of such notes or bonds.

Art. 13. To see if the town will remove all doubt as to the authority of the committee appointed under Article Nine at the last annual town meeting "to look after the construction of the new school" by designating the members of said committee as a School Building Committee with full authority to construct and equip the new high school in the south end of the town and enter into all such contracts as they deem necessary for said purposes, or to choose a new committee for said purposes.

Art. 14. To see if the town will vote to grant to the Canadian National Railway Company, a railroad corporation operating and maintaining a railroad within the State of Maine, including a Branch Line between South Paris and Norway, Maine known as the Norway Subdivision, permission to locate, construct and maintain a branch spur or side track within the limits of Charles Street in South Paris Village, said branch, spur or side track to run from said Norway Subdivision of said Railroad along that part of Charles Street which lies northerly of the northerly line of land now owned by Flora Farnum, necessary to serve certain warehouses and storehouses erected, or to be erected, by the Wilner Wood Products Co., in said South Paris Village, said branch, spur or side track to be located, constructed and maintained by the said Canadian National Railroad Company under agreement with the said Wilner Wood Products Co., and to authorize the Selectmen to impose such restrictions and conditions on the location, construction and maintenance of said branch spur or side track as they deem reasonable and for the best interests of the town.

Art. 15. To see what sum of money the town will vote to raise and appropriate for a capital reserve fund for the construction or remodeling of school buildings in the town; and decide what part thereof shall be raised by taxation this year and what part appropriated from the unappropriated surplus of the town.

Art. 16. To see what sum of money the town will vote to raise and appropriate for the repair of roads and bridges for the ensuing year.

Art. 17. To see what sum of money the town will vote to raise and appropriate to pay snow bills for the ensuing year.

Art. 18. To see what sum of money the town will vote to raise and appropriate for State Aid Construction, (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 19. To see what sum of money the town will vote to raise and appropriate for the maintenance of the special resolve roads within the limits of the town.

Art. 20. To see what sum of money the town will vote to raise and appropriate for cutting bushes within the limits of the town.

Art. 21. To see what sum the town will vote to raise and appropriate for tarring roads and streets.

Art. 22. To see what sum of money the town will vote to raise and appropriate for the support of the poor for the ensuing year.

Art. 23. To see what sum of money the town will vote to raise and appropriate to pay the town officers' salaries for the ensuing year.

Art. 24. To see what sum of money the town will vote to raise and appropriate to pay interest on temporary loans.

Art. 25. To see what sum of money the town will vote to raise and appropriate to pay miscellaneous bills for the ensuing year.

Art. 26. To see if the town will vote to allow any discount on taxes paid or charge interest on unpaid taxes, fix the rate for the same and time or times when discounts will be allowed or interest charged.

Art. 27. To see what sum the town will vote to raise and appropriate to take care of abatements and discounts on taxes.

Art. 28. To see what sum the town will vote to raise and appropriate to be used in observance of Memorial Day.

Art. 29. To see if the town will vote to raise and appropriate One Hundred Seventy-five Dollars for the public health nursing in Paris, said sum to be expended by the State Bureau of Health, for local services.

Art. 30. To see whether or not the town will vote to raise and appropriate the sum of One Hundred Dollars (\$100.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 31. To see what disposition, (if any), the town wishes to make of the War Memorial Fund Interest.

Art. 32. To see if the town will vote to raise and appropriate the sum of One Thousand Dollars to pay the amount due South Paris Village Corporation on the Western District sewer, as voted under Article 32, at the annual town meeting in 1947.

Art. 33. To see what sum of money the town will vote to raise and appropriate to pay Social Security for the coming year.

Art. 34. To see what sum of money the town will vote to raise and appropriate for Civilian Defense, to be used in the town this year.

Art. 35. To see if the town will vote to pay the premium on the bonds of the collector and treasurer for the ensuing year, the same to be paid from the miscellaneous account.

Art. 36. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans, in anticipation of taxes, for the purpose of paying obligations of the town; such loan or loans to be paid during the year in which made, out of money raised during such current year by taxes.

Art. 37. To see if the town will authorize the Selectmen to procure a loan or loans for the purpose of refunding tax anticipation notes issued under authority of the preceding article, such loans not to exceed the aggregate of Fifty-Thousand Dollars, and to be made payable not later than April 1, 1953.

Art. 38. To see if the town will authorize the Selectmen to release, assign or sell and convey all interests in real estate acquired by the town by tax deed or tax lien on such terms as they deem advisable, and execute proper instruments of conveyance thereof.

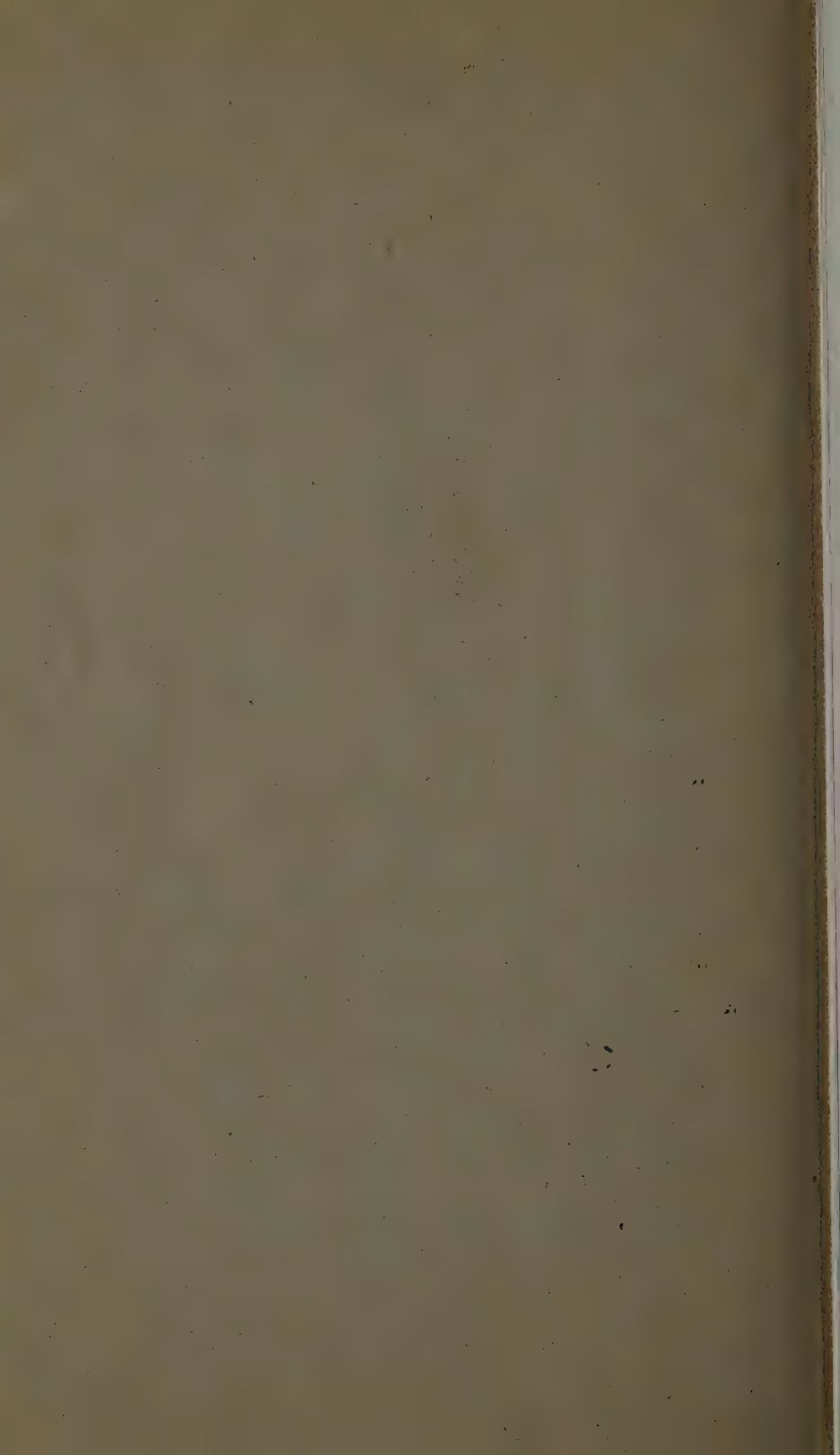
Art. 39. To see if the town will raise and appropriate the sum of one thousand dollars to be expended under the direction of the Superintending School Committee for the purchase of equipment needed for the student activities program of Paris High School.

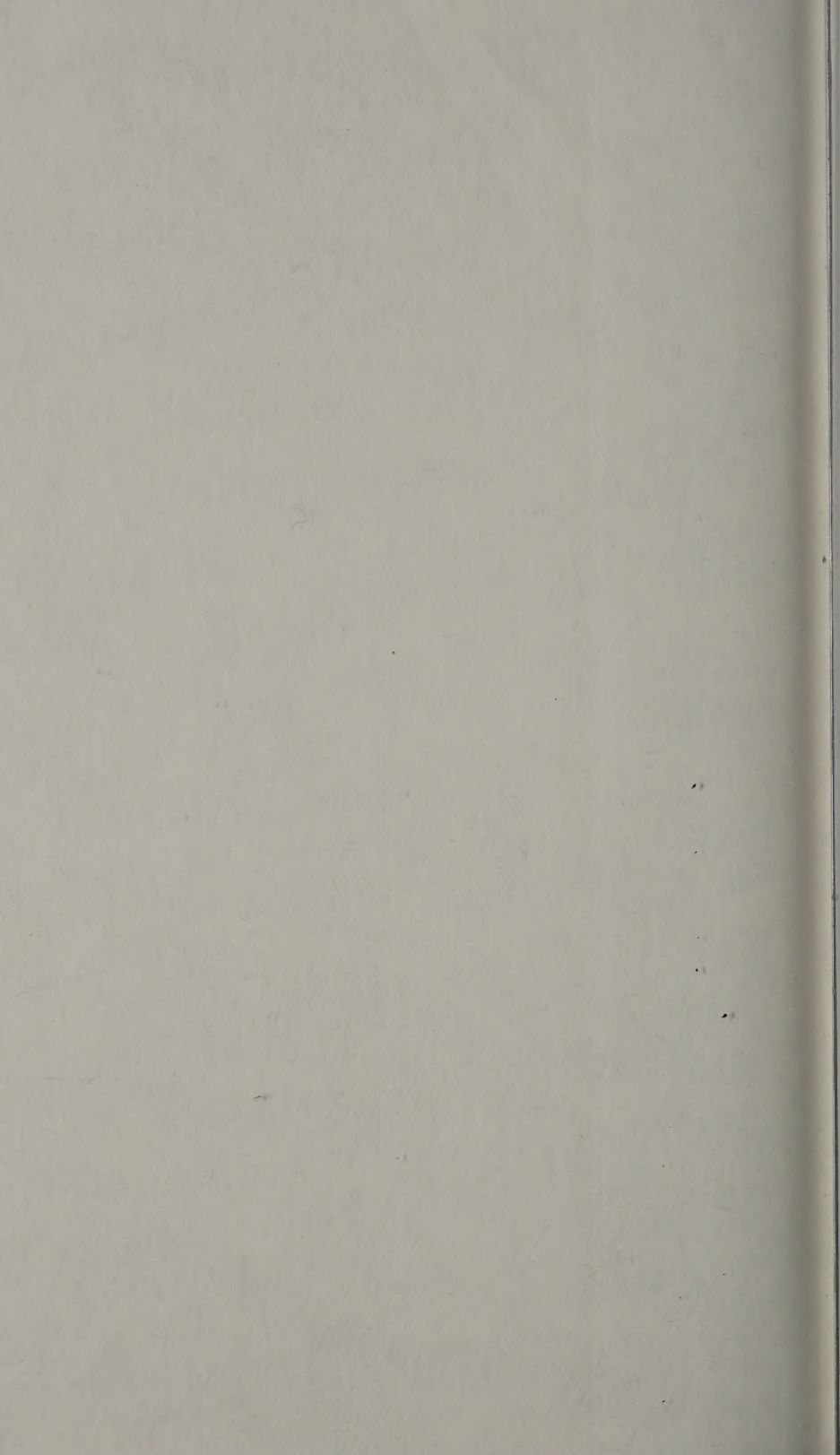
The Selectmen will be in session at the Assessors' Office, South Paris, at nine o'clock A. M., on the day of the meeting, to revise the list of voters.

Given under our hands this 11th day of February A. D., 1952.

Respectfully submitted,

JOEL A. FOSTER,
PERCY L. TURNER,
LEROY J. ABBOTT.





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